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REPORT

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

Lower Provinces,

FOR THE YEAR 1855-56.

Calcutta:

J. GRAY, "CALCUTTA GAZETTE" OFFICE.

1857.

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No. 49.

FROM

THE OFFICIATING JUNIOR SECRETARY
TO THE BOARD OF REVENUE,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,

Dated Fort William, the 27th January 1857.

SIR,

W. DAMPIER and H. STAINFORTH, Esquires.

I HAVE the honor, by direction of the Board of Revenue, to submit their Annual Report on the financial results of the Abkarry administration of the Lower Provinces for the year 1855-56, together with the following Statements, *viz.* :—

No. 1—Showing the Demand, Collections, Balances, Charges, and Net Revenue of all the Districts, as well as the per-centage of charges to collections and the increase and decrease of revenue for the year of report.

No. 2—A Comparative Statement of the Demand Collections and Balances, with those of the preceding year.

No. 3—A Memorandum showing the number of persons arrested, convicted, and imprisoned for breach of the Excise Laws.

No. 4—An Abstract of the Settlement Estimates, for the current year 1856-57.

2. PATNA DIVISION.—The returns from the Patna Division show an increase in the net revenue of every District, as compared with the previous year, the total increase being Rupees 45,654. The demand for the year of report was Rupees 8,10,214, and the gross collections amounted to Rupees 7,86,148, leaving a balance of Rupees 24,066, nearly the whole of which has been realized since the close of the official year.

3. BHAUGULPORE DIVISION.—In the Bhaugulpore Division, the demand amounted to Rupees 4,34,570, and the gross collections to Rupees 4,19,923, leaving a balance of Rupees 14,647, of which Rupees 11,087,

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belonging to the Bhaugulpore District, was caused by the Sonthal insurrection. Rupees 3,021 have been remitted in Purneah on account of non-effective demand, and the remainder, Rupees 539, has been realized since the close of the year.

4. The injury sustained by the Abkarry vendors during the Sonthal insurrection rendered it necessary to submit to a reduction in the jumma of the new farming settlement of the Bhaugulpore District, which has been concluded for five years, at Rupees 90,000 for the first year, and Rupees 1,02,500 for each of the four subsequent years. The decrease, however, is less than might have been anticipated, considering the circumstances under which the District has suffered.

5. The ratio of Charges to Collections in Purneah has been reduced to Rupees 11-14-3 per cent.

6. Rajshahye Division.—The whole of the demand in this Division, amounting to Rupees 1,35,401, was realized within the year, except Rupees 333, of which Rupees 198, has been remitted.

7. An increase of net revenue, over that of the previous year, is shown in every District, the aggregate amount being Rupees 11,821; and the ratio of charges to collection has been considerably reduced in Bograh, Dinagepore, Pubna, and Rajshahye. The increase of charges in Malda is only apparent, being attributable to the inadvertent omission of the Deputy Collector's half salary from the Abkarry charges of 1854-55.

8. From the report of the local authorities it appears that the working of the Special Rules for controlling the cultivation of the Gunjah plant in Rajshahye and Bograh continues to be satisfactory. The memorandum on the margin will show that the cultivation is recovering from the depression noticed in the Board's special report of October 1855, No. 334, 288 beegahs more of land having been cultivated during the past year than in 1854-55, and the quantity produced having been greater by 5,375 maunds. The quantity of Gunjah available for the current year's consumption was, at its commencement, maunds 26,447, which is considered sufficient.

Year.	Extent of land cultivated.	Number of cultivators.	Quantity of Gunjah produced.	Average per beegah.	
	Beegahs.		Mds.	Mds.	S.
1853-54	2,623	2,416	37,840	14	22
1854-55	2,210	1,501	15,472	7	11
1855-56	2,498	1,700	20,847	8	14

9. The Deputy Collector in charge of the Rajshahye Abkarry, Baboo Mothoornath Banerjee, under whom the Gunjah supervising establishment is placed, deserves great credit for his excellent management of this department.

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10. The other Deputy Collectors who have had charge of the Abkarry department in their respective Districts, during the year, are all favorably noticed by the Commissioner, and Baboo Soorjecoomar Mookerjee, of Bograh, and Mr. T. Donough, of Rungpore, are recommended for promotion.

11. Dacca Division.—All the Districts of the Dacca Division also show an increase of net revenue, the total increase being Rupees 11,157. The whole of the demand, Rupees 1,82,703, was realised within the year, with the exception of Rupees 436, in Sylhet, of which Rupees 200 were remitted on account of non-effective demand. The balance has been realised.

12. The charges of collection have also been reduced in every District, except Dacca, where the trifling increase of 1 per cent. arises from the difference between the salary of the present Deputy Collector and that of his predecessor.

13. Chittagong Division.—The gross collections of this Division, Rupees 69,719, exceed those of 1854-55 by Rupees 7,264, and the charges general have been reduced by Rupees 2,906,—results which are satisfactory and creditable to the officers of the department. The whole of the demand was realised within the year, except Rupees 73, remitted on account of non-effective demand.

14. Nuddea Division.—The results exhibited in the returns from the Districts of the Nuddea Division, are the most satisfactory. The whole of the demand, Rupees 7,80,970, was realised within the year, except Rupees 7,490, remitted in Calcutta, 24-Pergunnahs, and Moorshedabad, on account of non-effective demand. The gross collections exceed those of the previous year by Rupees 1,08,349, and the net increase, of revenue is Rupees 1,01,702, of which Rupees 70,575 belong to Calcutta, and Rupees 17,346 to the 24-Pergunnahs.

15. Of the increase in Calcutta, Rupees 61,722 is in the collections of still head duty, and is attributable to the provision for the equalization of the rum duty in the new Abkarry Act. It may be regarded, says the Commissioner, as an anticipation of revenue for the current year, distillers and merchants having cleared out 2½ lacs of gallons of rum, for mofussil consumption and for exportation to Indian ports.

16. The results in Calcutta, the Board consider very creditable to Baboo Kylas Chunder Dutt, who seems to have met with great difficulties in the management of the town Abkarry during the year, in consequence of certain changes of practice introduced by the Justices of the Peace in regard to the grant and withdrawal of licenses, the nature and effects of which are described in the following extract from the Annual Report of the Commissioner. The Board entirely concur with Mr. Grote, that the proceedings of the Justices in the case of the Wellington Square shop referred to by him were arbitrary and uncalled for.

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" The purport of these changes was the assertion, by the late Chief " Magistrate, of a power to interfere in matters relating to Excise which his " predecessors had never attempted to exercise, and the introduction of a " system of periodical licensing sessions, for the purpose of giving a separate " Police license to parties who applied for one.

" Up to the date of these changes, the practice had been consistent with " the system of daily taxation, which has always prevailed in the Bengal " Province. An Excise license was countersigned by the Chief Magistrate " whenever it was necessary, so that no intervals occurred during which a relet " shop could not open. The revised practice required a new vendor to wait " till the next sessions were held before his Excise License could become " operative. At first these sessions were made quarterly ; but latterly, on the " remonstrance of the Board, they were made monthly.

" About the same time, another practice was introduced of closing shops " for a specific time, as part of the penalty attaching to a Police conviction. " The object of this was to prevent the shops from being immediately " re-opened by the convicted vendor under a feigned name.

" Both these practices are inconsistent with a system of daily taxation. " The effect of closing a shop for a specific time is to mulct a vendor in an " amount equal to the rent for his premises, and to whatever would have been " his trade profits for that period; but it is at the same time to deprive the " Government of revenue greatly exceeding both these items in amount.

" The case of a shop in Wellington Square deserves mention, as illustra- " tive of the system of Police interference which has been recently introduced. " Nubocoomar Shaw ten years ago succeeded to a Doasta shop in Wellington " Square, which had been founded by his grandfather thirty years before. The " site is said to have been examined and approved by the late Mr. Blacquiere, " who so long administered the Excise of Calcutta. On succeeding, Nubo- " coomar took a ten years' lease of the premises, five of which have yet to run. " It is stated in his petition to the Chief Magistrate, and I do not find the " statement denied in the correspondence, that no complaint of infringing the " terms of license has been laid against him or his grandfather during the " whole term of forty years.

" A petition, signed by some of the inhabitants of the Square, said by the " vendor to have been got up by one Wukoor Dutt, who had been negotiating " for the purchase of the site of the shop, was presented to the Justices, praying " for the removal of this shop, as not being required in Wellington Square. " This was referred to Baboo Kylas Dutt, who objected ; but it was decided by " the Justices that the shop should be removed. There was no charge of " breach of license, and consequently no conviction under the Police Act, nor " was the vendor called on to show cause against the removal.

" These proceedings appear to me to be arbitrary, if not illegal, nor are " there grounds, so far as I can gather from the correspondence, for finding the

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" site to be objectionable. The shop is on the public road, not contiguous " to any respectable dwelling-houses. The Dutt's family, who have been fore- " most in objecting, have lately bought, it seems, a house near the shop, and " have fitted it up as a bythukhanna, for nautches, &c.

" A month was given to Nubocoomar Shaw to find another site, and one " which was approved of by the Justices in Emaumbaug Lane, at one of their " licensing meetings, has since been disapproved of by them at another. " The shop consequently remains closed, to the great loss of the vendor, who " had gone to considerable outlay in fitting up the old established shop in the " Square."

17. The Board take this opportunity also of submitting, for the perusal of His Honor the Lieutenant-Governor, the following remarks of the Officiating Commissioner, with reference to that portion of the late Chief Magistrate's Police Report for the past year which attributes the increase of drunkenness in the town to the unremitting and successful endeavours of the Excise officers to increase the revenue; and charges them not only with having rendered no assistance to the Police, but with having strongly opposed the enforcement of the law in dealing with such cases.

" An Excise officer is expected to be unremitting, and encouraged to be " successful in his endeavours, to secure that all exciseable articles consumed " are duly taxed, and as the consumption of such articles is generally found to " increase in a growing city, and is sure to do so in a growing port, such " endeavours in Calcutta have naturally resulted in an increase of revenue. " I might, therefore, pass over the first of Mr. Cockburn's statements, which is " that of a fact creditable to the Excise Collector.

" Still as the expression of affording facilities for obtaining liquor used " in the Police report may be understood as meaning that additional facilities " have been lately afforded by the opening of a great many new shops, the " following Comparative Statement for the last four years seems called for. " The Doasta shops are, I understand, those which have given most offence, " and it will be seen that the number of these shops continued the same that " it was four years ago :—

Statement of Abkarry shops in the town of Calcutta.

Year.	Number of Shops.			Punch Houses.	Hotels and Boarding Houses.	Total.	
	Doasta.	Tarree.	Rum and Imported Spirits.			Shops.	Revenue.
1851-52	72	31	10	8	25	146	1,88,778
1852-53	72	28	13	6	25	144	1,97,892
1853-54	72	28	15	6	23	144	2,00,628
1854-55	72	28	15	8	29	152	2,11,825

" But the second statement advances a grave charge against the department, " on which I deemed it my duty to call for explanations from the Collector,

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" whom I desired at the same time to submit a nominal return of vendors " convicted of after hour sales in 1854 and 1855, giving particulars of the " informations laid against them in the Police Courts. This last call the " Abkarry Deputy Collector could not comply with, the Divisional Magistrates " raising objections to his examining their Summons books, though offering to " give particulars of any individual case. The Excise department, it must be " remembered, is furnished monthly by the Magistrates with a Statement of " Cases dealt with under Act XI. of 1849, but with no similar return of cases " disposed of under the Police Act. The Collector observes, no intimation is " made to him, (Kylas Chunder Dutt,) of a complaint being made against any " of his vendors, that no means are furnished to him of ascertaining who is " the complainant or defendant in such cases, or upon what evidence the " charge is to be substantiated. The Deputy Collector says, he would attend " with pleasure if requested to be present; but he has never been so called " upon, and the enquiry and trial invariably take place in his absence, and " without his knowledge; the accusation, therefore, of rendering no assistance " when the Deputy Collector is kept in ignorance of even the commission of " the offence, appears to me at the least uncalled-for.

" The Chief Magistrate was, I think, bound to state, in what way the " Abkarry Officers had opposed the enforcement of the provisions of the Police " Act. In the absence of any support for the assertion which he has ventured " on making, the above must be considered a sufficient refutal of it. I may " add that the Excise preventive force is inadequate to, seeing that so many " shops are closed precisely at 9 o'clock, and that the enforcement of this " clause of the Excise licenses is a duty which must mainly devolve on the " far larger force employed in the Police."

18. Burdwan Division.—The returns from the Burdwan Division show an increase of net revenue in all the Districts except Beerbhoom, where there is a decrease of Rupees 4,310, consequent on the Sonthal insurrection. The aggregate of increase in the other Districts is Rupees 16,927, of which Rupees 9,952 belongs to Hooghly, the revenue of which has been steadily increasing under Mr. Deputy Collector Hampton's management, as will be seen from the memorandum on the margin. The Board have already had the pleasure of bringing to the notice of Government the excellent services rendered by Mr. Hampton in the Abkarry department.

1853-54	Rupees	65,312
1854-55	"	76,688
1855-56	"	86,640

19. The whole of the demand in this Division, Rupees 2,52,309, was realized within the year of report, except the Beerbhoom balance of Rupees 4,933, and Rupees 96 in Burdwan, remitted on account of non-effective demand.

20. Cuttack Division.—The collections in the three Cuttack Districts are satisfactory, and the returns show an aggregate increase of Rupees 14,938 in the net revenue. Of this sum, however, Rupees 5,978 arises from reduction of charges in consequence, principally, of a smaller proportion, of the Deputy Collectors' salaries being charged to the Abkarry departments, than was charged formerly.

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21. Chota Nagpore.—The results exhibited in the Chota Nagpore Division are satisfactory, notwithstanding the trifling decrease of net revenue in Lohardugga, caused by increased charges on account of the increased establishment sanctioned by Government. The Hal collections of that District were Rupees 2,852 in excess of those of 1854-55, and the Commissioner anticipates further increase in the current year.

22. In Hazareebagh the whole of the Hal demand, Rupees 43,787, being Rupees 15,613 in excess of the collections of the previous year, was realized, besides Rupees 8,596 of Bukya balances. The net increase of revenue is Rupees 12,156, attributable principally to the introduction of the direct system, which is reported to work satisfactorily under the excellent management of Deputy Collector, Baboo Kallydoss Paulit, who has been recommended by the Commissioner to special notice on this account, and also for the successful measures adopted by him against contraband dealers in Opium.

23. The Board's attention has been directed to the large Bukya balances in Hazareebagh and Lohardugga, and they are now under investigation by the local authorities.

24. Assam.—In Assam, there is a trifling decrease of Rupees 430 in the net revenue. The whole of the demand was realized within the year, except Rupees 419 in Kamroop, which has since been collected.

25. Darjeeling.—In Darjeeling, there is an increase of Rupees 34 in the Collections, which amount to Rupees 2,794.

26. Arracan.—The returns from Arracan show an increase of Rupees 12,209 in the revenue of Akyab, and a falling off of Rupees 1,153 in Ramree and Sandoway. The whole of the demand was realized within the year, except Rupees 28 in Akyab.

27. The results of the year's administration are, on the whole, very satisfactory. Statement No. 1 shows a net increase, as compared with the previous year, of Rupees 2,31,294, in all the Districts; of which Rupees 17,017 is owing to reduction of general charges, and the remainder to increased collections.

28. The Accountant's Returns show that of the balance which was outstanding at the close of the year, Rupees 22,954 were collected during the first quarter of the current year, and Rupees 9,479 remitted, including Rupees 5,912 in Bhaugulpore, remitted by Government Order No. 248 of 26th May 1856. Rupees 9,018 have also been reported for remission by the local authorities, and will be included in the Board's annual Remission Statement, about to be submitted to Government.

I have the honor to be,
Sir,
Your most obedient servant,
C. S. BELLI,
Officiating Junior Secretary.

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No. 1.

STATEMENT showing the Abkarry Demand, Collections, Balances and Charges in the Districts of Bengal, for the year 1855-56.

Divisions.	Districts.	Demand.			Collections.					Balances.				Charges.			Percentage of Charges to Collection after deducting the cost of Opium from both sides.	Net Revenue.		Increase.	Decrease.
		Balance of previous year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realisation.	Total.	General.	Cost of Opium at Rupees 5-8 per Seer.	Total.		1855-56.	1854-55.		
Patna.	Patna	1808	230482	232290	18	230082	1345	730	232170	1790	301	104	2195	15435	401	15836	6 10 6	216334	200721	15613	0
	Behar	7625	227073	234698	6761	225624	124	402	232911	0	758	1555	2313	4046	221	4267	1 11 9	228644	218734	14910	0
	Sarun	6749	194787	201536	6749	182958	167	0	189874	0	0	11829	11829	681	0	681	0 5 4	189193	176932	12261	0
	Shahabad	7208	90416	97619	7002	82388	0	5	89695	88	27	7614	7729	0	3	3	0	89892	88334	1558	0
	Dinapore	0	44071	44071	0	44071	529	0	44600	0	0	0	0	3699	0	3699	8 4 11	40901	39589	1312	0
	Total	23385	786829	810214	20525	765623	2165	1137	789450	1878	1086	21102	24066	23861	625	24486	0	764964	719310	45654	0
Bhaugulpore.	Bhaugulpore ..	0	108580	108580	0	97493	0	1386	98879	0	11087	0	11087	163	693	856	0 2 7	98023	101899	0	3876
	Monghyr	483	108299	108782	150	108299	0	311	108760	0	0	333	333	0	155	155	0	108605	112611	0	4006
	Tirhoot	26	130033	130059	26	130033	0	0	130059	0	0	0	0	0	0	0	0	130059	129790	269	0
	Purneah	398	86751	87149	28	83894	253	15191	99366	462	2559	206	3227	16914	7595	18509	11 14 3	80857	73799	7058	0
	Total	907	433663	434570	204	419719	253	16888	437064	462	13646	539	14647	11077	8443	19520	0	417544	418099	7327	7882
Rajshahye.	Bograh	0	12875	12875	0	12875	188	21582	34645	0	0	0	0	5695	9892	15587	22 12 6	19058	15240	3818	0
	Dinagepore	0	22742	22742	0	22742	84	13929	36705	0	0	0	0	7216	6964	14180	24 4 7	22525	21122	1403	0
	Maldah	74	40428	40502	0	40283	54	17082	57419	84	0	135	219	7532	7829	15361	15 2 3	42058	40649	1409	0
	Pubnah	0	11174	11174	0	11174	189	4255	15618	0	0	0	0	4610	1672	6282	32 14 8	9336	7272	2064	0
	Rajshahye	134	23386	23520	134	23362	207	6421	30124	24	0	0	24	7814	2717	10531	28 7 7	19593	18540	1053	0
	Rungpore	0	24588	24588	0	24498	742	61138	86378	63	27	0	90	12040	30569	42609	21 9 2	43769	41695	2074	0
	Total	208	135193	135401	134	134984	1414	124407	260889	171	27	135	333	44907	59643	104550	0	156339	144518	11821	0
Dacca.	Backergunge	0	31059	31059	0	31059	367	22410	53836	0	0	0	0	6466	8804	15270	15 8 11	38566	36461	2105	0
	Dacca	0	45347	45347	0	45347	806	19760	65918	0	0	0	0	8954	8360	17314	15 8 11	48599	48240	359	0
	Furreedpore	0	18009	18009	0	18009	77	3236	21322	0	0	0	0	4524	1271	5795	20 4 2	15527	14673	854	0
	Mymensing	0	57177	57177	0	57177	286	15019	72482	0	0	0	0	7811	6884	14695	11 1 5	57787	56801	986	0
	Sylhet	1480	28030	29510	1480	27594	210	13212	42496	200	0	236	436	6295	6055	12350	17 4 9	30146	24992	5154	0
	Cachar	0	1601	1601	0	1601	37	13212	14850	0	0	0	0	992	6055	7047	11 4 3	7803	6104	1699	0
	Total	1480	181223	182703	1480	180787	1788	86849	270399	200	0	236	436	35042	37429	72471	0	198428	187271	11157	0

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CHITTAGONG.	Chittagong	0	19330	19330	0	19294	198	21537	41029	36	0	0	36	7872	7403	15275	23 6 0	25754	23035	2719	0
	Tipperah	37	17329	17366	0	17329	16	1903	19248	37	0	0	37	3817	748	4565	20 5 1	14683	10290	4393	0
	Bullooah	0	8478	8478	0	8478	39	925	9442	0	0	0	0	3460	339	3799	36 12 9	5643	3595	2048	0
	Total	37	45137	45174	0	45101	253	24365	69719	73	0	0	73	15149	8490	23639	0	46080	36920	9160	0
NUDDEA.	Nuddea	0	27929	27929	0	27929	68	11682	39679	0	0	0	0	7439	4283	11722	21 9 10	27957	24428	3529	0
	Jessore	0	19792	19792	0	19792	48	9555	29395	0	0	0	0	5008	3504	8512	19 5 6	20883	20328	555	0
	Moorshedabad	0	101076	101076	0	97982	473	25722	124177	3094	0	0	3094	1 715	10105	20820	9 6 3	103357	93660	9697	0
	24-Pergunnahs	0	229057	229057	0	228715	0	92399	321114	342	0	0	342	16200	31762	47962	5 9 7	273152	255806	17346	0
	Calcutta	0	403116	403116	0	399061	1258	81800	482119	4055	0	0	4055	25439	28119	53558	5 9 7	428561	357986	70575	0
	Total	0	780970	780970	0	773479	1847	221158	996484	7490	0	0	7490	64801	77773	142574	0	853910	752208	101702	0
BURDWAN.	Bancoorah	0	26380	26380	0	26380	192	2814	29386	0	0	0	0	6113	1106	7219	21 9 9	22167	21067	1100	0
	Beerbhoom	206	55482	55688	14	50741	472	5110	56337	789	3650	494	4933	10035	2008	12043	18 7 8	44294	48604	0	4310
	Burdwan	0	62617	62617	0	62521	587	11760	74868	0	96	0	96	13194	4312	17506	18 11 2	57362	55888	1474	0
	Hooghly	0	79253	79253	0	79253	628	35904	115785	0	0	0	0	16803	12342	29145	16 3 10	86640	76688	9952	0
	Midnapore	0	28371	28371	0	28371	19	45448	73888	0	0	0	0	8466	15623	24089	14 5 7	49749	45348	4401	0
	Total	206	252103	252309	14	247266	1898	101036	350214	789	3746	494	5029	54611	35391	90002	0	260212	247595	16927	4310
CUTTACK	Cuttack	640	18296	18936	229	18192	4397	22160	44978	434	67	14	515	4389	7617	12006	11 12 0	32972	30072	2900	0
	Pooree	186	10136	10322	0	10026	1773	7904	19703	293	0	4	297	2704	2717	5421	15 11 9	14282	10348	3934	0
	Balasore	46	4891	4937	46	4888	32	42286	47252	3	0	0	3	2307	14536	16843	7 0 11	30409	22305	8104	0
	Total	872	33323	34195	275	33106	6202	72350	111933	730	67	18	815	9400	24870	34270	0	77663	62725	14938	0
CHOTA NAGPORE	Hazareebaugh	35569	43787	79356	8596	43787	35	369	52787	760	0	26213	26973	5060	169	5229	9 10 1	47558	35402	12156	0
	Lohardugga	9233	43993	53226	1411	43307	0	352	45070	4126	0	4382	8508	2891	176	3067	6 1 3	42003	42015	0	12
	Maunbhoom	0	23023	23023	0	23023	267	1690	24980	0	0	0	0	6809	667	7476	28 0 1	17504	15499	2005	0
	Total	44802	110803	155605	10007	110117	302	2411	122837	4886	0	30595	35481	14760	1012	15772	0	107065	92916	14161	12
ASSAM	Goalparrah	0	4026	4026	0	4026	16	53450	57492	0	0	0	0	120	29398	29518	0 6 10	27974	24909	3065	0
	Kamroop	231	2026	2257	231	1607	12	11130	12980	0	0	419	419	432	6121	6553	6 4 9	6427	7458	0	1031
	Luckimpore	0	0	0	0	0	0	21220	21220	0	0	0	0	0	11671	11671	0	9549	16164	0	6615
	Durrung	96	297	393	96	297	0	7630	8023	0	0	0	0	0	4196	4196	0	8827	2569	1258	0
	Nowgong	0	0	0	0	0	0	4480	4480	0	0	0	0	0	2464	2464	0	2016	3843	0	1827
	Seebsagur	0	0	0	0	0	0	30640	30640	0	0	0	0	0	16852	16852	0	13788	9077	4711	0
	Total	327	6349	6676	327	5930	28	128550	134835	0	0	419	419	552	70702	71254	0	63581	64020	9034	9473
DARJEELING	Superintendency	0	2794	2794	0	2794	0	0	2794	0	0	0	0	0	0	0	0	2794	2760	34	0
ARRACAN	Akyab	0	24289	24289	0	24261	542	31232	56035	28	0	0	28	0	10736	10736	0	45299	33090	12209	0
	Ramree	0	5427	5427	0	5427	0	4512	9939	0	0	0	0	0	1551	1551	0	8388	8857	0	469
	Sandoway	0	919	919	0	919	73	4608	5600	0	0	0	0	0	1584	1584	0	4016	4700	0	684
	Total	0	30635	30635	0	30607	615	40352	71574	28	0	0	28	0	13871	13871	0	57703	46647	12209	1153
	GRAND TOTAL	72224	2799022	2871246	32966	2749463	16760	819503	3618692	16707	18572	53538	88817	274160	338249	612409	0	3006283	2774989	254124	22830

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No. 2.

COMPARATIVE STATEMENT of Abkarry Demands, Collections and Balances.

Divisions.	Districts.	1854-55. Demand. Bukys.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balance.	1855-56. Demand. Bukys.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balance.
Patna	Patna	2255	217595	219850	216758	850	713	218321	3092	1808	230482	232290	230095	730	1345	232170	2195
	Behar	12858	211275	224133	216508	240	482	217230	7625	7625	227073	234698	232385	402	124	232911	2313
	Sarun	12606	172089	184695	177946	20	5	177971	6749	6749	194787	201536	189707	0	167	189874	11829
	Shahabad	9172	89800	98972	91769	60	50	91879	7257	7203	90416	97619	89890	5	0	89895	7729
	Dinapore	0	42696	42696	42696	0	549	43245	0	0	44071	44071	44071	0	529	44600	0
	Total	36891	733455	770346	745677	1170	1799	748646	24723	23385	786829	810214	786148	1137	2165	789450	24066
Bhaugulpore	Bhaugulpore	0	102096	102096	102096	968	0	103064	0	0	108580	108580	97493	1386	0	98879	11087
	Monghyr	6359	106097	112456	111973	317	0	112290	483	483	108299	108782	108449	311	0	108760	333
	Tirhoot	26	130041	130067	130041	0	0	130041	26	26	130033	130059	130059	0	0	130059	0
	Purneah	659	80139	80798	78153	16071	205	94329	2745	398	86751	87149	83922	15191	253	99366	3227
	Total	7044	418373	425417	422163	17356	205	439724	3254	907	433663	434570	419923	16888	253	437064	14647
Rajshahye	Bograh	0	11342	11342	11323	20010	50	31383	19	0	12875	12875	12875	21582	188	34645	0
	Dinagepore	0	22589	22589	22589	12985	425	35999	0	0	22742	22742	22742	13929	34	36705	0
	Maldah	1134	38850	39984	39005	16728	106	35839	979	74	40428	40502	40283	17082	54	57419	219
	Pubnah	0	10328	10328	10328	4020	50	14398	0	0	11174	11174	11174	4255	189	15613	0
	Rajshahye	11	23045	23056	22387	5848	232	28967	169	134	23386	23520	23496	6421	207	30124	24
	Rungpore	8	24859	26867	24842	56111	465	81418	25	0	24588	24588	24498	61138	742	86378	90
	Total	1153	131013	132166	130974	115702	1328	248004	1192	208	135193	135401	135068	124407	1414	260889	333

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Dacca ...	Backergunge	0	30439	30439	30439	21861	86	51886	0	0	31059	31059	31059	22410	367	53836	0
	Dacca	0	44533	44533	44404	19221	971	64596	129	0	45347	45347	45347	19760	806	65913	0
	Furreedpore	0	17368	17368	17368	3371	42	20781	0	0	18009	18009	18009	3236	77	21322	0
	Mymensing	1133	57943	59076	58685	14136	147	72968	391	0	57177	57177	57177	15019	286	72482	0
	Sylhet	1427	23953	25380	23673	14268	161	38102	1707	1480	28030	29510	29074	13212	210	42496	436
	Cachar	0	1681	1681	1681	9744	83	11508	0	0	1601	1601	1601	13212	37	14850	0
	Total	2560	175917	178477	173850	82101	1490	259841	2227	1480	181223	182703	182267	86849	1783	270899	436
Chittagong ...	Chittagong	66	18569	18635	18476	18832	295	37603	159	0	19330	19330	19294	21537	198	41029	36
	Tipperah	0	14502	14502	14465	1780	37	16282	37	37	17329	17366	17329	1903	16	19248	37
	Bullooah	0	7670	7670	7666	840	64	8570	4	0	8478	8478	8478	925	59	9402	0
	Total	66	40741	40807	40607	21452	396	62455	200	37	45137	45174	45101	24365	253	69719	73
Nuddea ...	Nuddea	0	26279	26279	26279	7759	91	34129	0	0	27929	27929	27929	11682	68	39679	0
	Jessore	0	20113	20113	20113	8707	61	28881	0	0	19792	19702	19792	9555	48	29395	0
	Moorshedabad	0	93456	93456	92475	23313	201	115989	981	0	101076	101076	97982	25722	473	124177	3094
	24-Pergunnahs	0	214225	214225	213833	87712	253	301798	392	0	229057	229057	228715	92399	0	321114	342
	Calcutta	0	330376	330376	327963	76680	2695	407338	2413	0	403116	403116	399061	81800	1258	482119	4055
	Total	0	684449	684449	680663	204171	3301	888135	3786	0	780970	780970	773479	221158	1847	996484	7490
Burdwan ...	Bancoorah	79	25236	25315	25243	2877	33	28153	72	0	26380	26380	26380	2814	192	29386	0
	Beerbhoom	220	54419	54639	54433	4550	887	59870	206	206	55482	55688	50755	5110	472	56337	4933
	Burdwan	0	61382	61382	61382	10776	100	72258	0	0	62617	62617	62521	11760	587	74868	96
	Hooghly	0	68036	68036	68036	31952	4040	104028	0	0	79253	79253	79253	35904	628	115785	0
	Midnapore	0	26676	26679	26676	42376	200	69252	0	0	28371	28371	28371	45448	19	73838	0
	Total	299	235749	236048	235770	92531	5260	333561	278	206	252103	252309	247280	101036	1898	350214	5029
Cuttack ...	Cuttack	0	22332	22332	21538	19568	80	41186	794	640	18296	18936	18421	22160	4397	44978	515
	Pooree	330	11315	11645	11442	7144	16	18602	203	186	10136	10322	10026	7904	1773	19703	297
	Balasore	0	4670	4670	4624	34812	29	39465	46	46	4891	4937	4934	42286	32	47252	3
	Total	330	38317	38647	37604	61524	125	99253	1043	872	33323	34195	33381	72350	6202	111933	815
Chota Nagpore	Hazareebaugh	34082	37909	71991	36070	274	0	36344	35921	35569	43787	79356	52383	369	35	52787	26973
	Lohardugga	11387	41137	52524	43124	198	0	43322	9398	9233	43993	53226	44718	352	0	45070	8508
	Maunbhoom	0	24449	24449	24449	1942	0	26391	0	0	23023	23023	23623	1690	267	24930	0
	Total	45469	103495	148964	103643	2414	0	106057	45319	44802	110803	155605	120124	2411	302	122787	35481

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No. 2.—(Continued.)

Divisions.	Districts.	1854-55. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balance.	1855-56. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balance.
Assam	Goalparah	481	3627	4108	3627	47500	34	51161	481	0	4026	4026	4026	53450	16	57492	0
	Kamroop	821	1903	2724	2493	11760	105	14353	231	231	2026	2257	1838	11130	12	12980	419
	Luckimpore	0	0	0	0	35920	0	35920	0	0	0	0	0	21220	0	21220	0
	Durrung	71	393	464	368	4890	0	5258	96	96	297	393	393	7630	0	8623	0
	Nowgong	0	0	0	0	8540	0	8540	0	0	0	0	0	4480	0	4480	0
	Seebsagur	0	0	0	0	20170	0	20170	0	0	0	0	0	30640	0	30640	0
	Total	1373	5923	7296	6488	128780	139	155407	808	327	6349	6676	6257	128550	28	134835	419
Darjeeling	Superintendency	0	2760	2760	0	0	0	2760	0	0	2794	2794	2794	0	0	2794	0
Arracan	Akyab	0	15120	15120	15120	25952	1189	42261	0	0	24289	24289	24261	31232	542	56035	28
	Ramree	0	4510	4510	4510	6624	0	11134	0	0	5427	5427	5427	4512	0	9939	0
	Sandoway	0	843	843	843	5792	56	6691	0	0	919	919	919	4608	73	5600	0
	Total	0	20473	20473	20473	38368	1245	60086	0	0	30635	30635	30607	40352	615	71574	28
	Grand Total	95185	2590665	2685850	2603072	765509	15288	3383929	82834	72224	2799022	2871246	2782429	819503	16760	3618692	88817

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No. 3.

STATEMENT showing the number of persons arrested, convicted and imprisoned under the Excise Laws during 1855-56.

DISTRICTS.	Number of persons arrested.	Number convicted.	Number imprisoned.	Amount of fines imposed.	Amount realized.
Patna	13	8	2	Not stated	29
Behar	0	0	0	0	0
Shahabad	4	1	1	50	0
Sarun	23	10	Not stated	Not stated	Not stated
Dinapore	69	50	15	617	243
Bhaugulpore	Not stated	4	Not stated	Not stated	Not stated
Monghyr	Ditto	4	Ditto	Ditto	Ditto
Tirhoot	0	0	0	0	0
Purneah	Not stated	9	Not stated	Not stated	Not stated
Rajshahye	88	81	1	832	797
Pubna	2	2	2	0	0
Rungpore	15	10	7	136	96
Bograh...	10	4	1	47	37
Dinagepore	11	2	2	0	0
Maldah	20	7	5	242	12
Mymensing	20	16	Not stated	Not stated	63
Sylhet	0	0	0	0	0
Cachar	0	0	0	0	0
Dacca	11	8	Not stated	.....	28
Furreedpore	8	5			64
Backergunge	9	1			5
Chittagong	52	35	Not stated	720	555
Bullooah	1	0	0	0	0
Tipperah	0	0	0	0	0
24-Pergunnahs ...	108	65	17	1545	780
Calcutta	80	74	20	3214	2014
Jessore...	5	2	1	20	20
Nuddea	5	4	0	14	14
Moorshedabad	91	44	7	835	215
Beerbhoom	144	98	8	213	37
Burdwan	49	26	14	2290	40
Bancoorah	3	3	3	32	0
Hooghly	109	68	25	7125	246
Midnapore	21	9	4	157	87
Balasore	15	4	1	122	22
Cuttack	123	59	2	138	126
Pooree	28	18	4	32	22
Hazareebaugh...	52	21	9	309	31
Lohardugga...	20	10	7	398	200
Maunbhoom	31	24	13	462	39
Akyab	24	10	1	591	542
Ramree	1	0	0	0	0
Sandoway	10	10	2	112	72

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No. 4.

ABSTRACT of Abkarry Revenue Settlement Estimates for the year 1856-57.

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Gunja.	Siddhee.	Churrus.	Bhang.	Muddut.	Majoom.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
Patna	Patna	187964	0	37727	13005	0	0	0	208	0	0	96	0	239000
	Behar	166604	0	63622	9071	0	0	0	144	0	0	160	0	239301
	Sarun	143295	0	32342	19150	0	0	0	0	0	0	0	0	194787
	Shahabad	69700	0	12300	6600	0	0	1400	0	400	0	16	0	90416
	Dinapore	34126	0	9928	0	0	0	0	0	0	0	64	0	44118
	Total	601689	0	155919	47826	0	0	1400	352	400	0	336	0	807622
Bhaugulpore	Bhaugulpore	90000	0	0	0	0	0	0	0	0	0	48	0	90048
	Monghyr	69561	0	30655	9478	0	0	301	313	58	0	0	0	110366
	Tirhoot	58613	0	60370	10794	0	0	0	0	223	0	40	0	130040
	Purneah	41342	0	4944	30765	0	0	0	4801	0	0	48	0	81903
	Total	259516	0	95969	51040	0	0	301	5114	281	0	136	0	412357
Rajshahye	Bograh	3633	17	0	8845	0	0	0	924	0	0	0	0	13419
	Dinagepore	7385	126	1283	9997	0	0	11	4152	17	0	48	0	23019
	Maldah	21170	177	3359	9239	0	0	0	6855	0	0	0	0	40800
	Pubna	3775	108	32	8920	0	40	17	844	6	0	0	0	13742
	Rajshahye	9267	91	304	8669	11	23	0	3080	23	0	96	182	21746
	Rungpore	8495	0	0	15649	0	0	0	319	0	0	0	0	24463
	Total	53725	519	4978	61319	11	63	28	16174	46	0	144	182	137189

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Dacca	Backergunge	8144	0	51	22168	0	11	0	228	0	68	144	1551	32365
	Dacca	16328	123	317	24436	182	182	0	479	91	3028	480	730	46376
	Furreedpore	7014	0	0	11138	0	0	0	359	0	0	0	0	18511
	Mymensing	14811	0	0	42619	0	0	0	1044	17	616	96	1095	60298
	Sylhet	4916	599	46	24136	0	0	0	890	0	0	48	319	30954
	Cachar	137	0	0	1506	0	0	0	91	0	0	0	0	1734
	Total	51350	722	414	126003	182	193	0	3091	108	3712	768	3695	190238
Chittagong	Chittagong	6119	0	398	10372	0	0	0	627	0	51	96	2190	19853
	Tipperah	4910	0	0	13756	0	0	0	136	0	34	48	365	19249
	Bullooah	2606	0	0	6100	0	0	0	0	0	0	0	0	8706
	Total	13635	0	398	30228	0	0	0	763	0	85	144	2555	47808
Nuddea	Nuddea	17055	608	256	9034	74	285	0	833	17	6	144	0	28315
	Jessore	12826	0	245	6558	6	45	0	433	6	0	48	60	20227
	Moorshedabad	56724	11891	6422	22003	274	0	0	4676	46	0	336	0	102372
	24-Pergunnahs	152416	0	26183	27728	1055	1249	0	4551	57	0	1716	8863	223818
	Calcutta	179032	0	11068	23177	1277	1985	0	4800	958	1920	19572	10812	254601
	Total	418056	12499	44174	88500	2686	3564	0	15293	1084	1926	21816	19735	629333
Burdwan	Bancoorah	11235	13756	141	2241	6	0	0	125	0	0	48	0	27552
	Beerbhoom	17868	30335	296	4511	34	11	0	99	6	0	48	0	53208
	Burdwan	27519	25898	2707	6781	114	171	0	228	11	0	240	1871	66540
	Hooghly	59164	17	4967	9541	239	405	0	7505	6	0	720	2418	84982
	Midnapore	17242	0	1403	9684	80	28	0	1251	23	0	144	91	29946
	Total	133028	70006	10514	32758	473	615	0	9208	46	0	1200	4380	262228
Cuttack	Cuttack	6605	0	6388	5287	26	0	0	855	11	0	114	110	19426
	Pooree	4434	0	2981	2575	88	0	0	130	46	0	0	0	10254
	Balasore	1912	0	766	2372	0	0	0	729	5	53	0	0	5837
	Total	12951	0	10135	10234	114	0	0	1714	62	53	114	110	35517
Chota Nagpore	Hazareebaugh	44431	0	2146	2120	74	0	0	63	0	0	0	0	48834
	Lohardugga	41412	0	332	2916	0	0	734	96	0	0	0	0	45490
	Maunbhoom	21254	0	224	3889	43	0	0	87	0	0	0	0	25497
	Total	107097	0	2702	8925	117	0	734	246	0	0	0	0	119821

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No. 4.—(Continued.)

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Gunja.	Siddhee.	Churrus.	Bhang.	Muddut.	Majoom.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
Assam ...	Goalparah	1323	0	0	2903	0	0	0	0	365	11	0	0	4602
	Kamroop	0	0	0	1112	0	0	0	0	330	0	0	783	2225
	Luckimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
	Durrung	230	0	0	109	0	0	0	0	0	0	0	0	339
	Nowgong	0	0	0	0	0	0	0	0	0	0	0	0	0
	Seebsagur	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1553	0	0	4124	0	0	0	0	695	11	0	783	7166
Darjeeling ...	Superintendency	2196	0	0	864	0	0	0	156	0	0	32	0	3248
Arracan ...	Akyab	18000	0	8000	4524	0	0	0	0	0	0	320	0	30840
	Ramree	3570	0	1460	410	0	0	0	0	0	0	0	0	5440
	Sandoway	960	0	700	154	0	0	0	0	0	0	0	0	1814
	Total	22530	0	10160	5084	0	0	0	0	0	0	320	0	38094
	Grand Total	1677326	83746	335363	466905	3583	4435	2463	52111	2722	5787	25010	31340	2691791

C. S. BELLI,
Officiating Junior Secretary.

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REPORT

ON THE

41X

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

Lower Provinces,

FOR THE YEAR 1856-57.

Calcutta:
JOHN GRAY, "CALCUTTA GAZETTE" OFFICE.
1858.

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No. 85.

FROM

THE OFFICIATING JUNIOR SECRETARY TO THE BOARD OF REVENUE, LOWER PROVINCES,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated Fort William, the 5th March 1858.

SIR,

Land Revenue.

W. DAMPIER, and H. STAINFORTH, Esquires.

I HAVE the honor, by direction of the Board of Revenue, to submit the usual Annual Report on the financial results of the Abkarry administration of the Lower Provinces, for the past Official year 1856-57, together with the following Statements, *viz.* :—

No. 1.—Showing the Demands, Collections, Balances, Charges, and Net Revenue of all the Districts, as well as the percentage of charges to Collections, and the increase and decrease of Revenue for the year of report.

No. 2.—A Comparative Statement of the Demands, Collections, and Balances, with those of the preceding year.

No. 3.—A Memorandum showing the number of persons arrested, and convicted, and imprisoned for breach of the Excise Laws during the year of report.

No. 4.—An Abstract of the Settlement Estimates for the current year 1857-58.

2. The Chota Nagpore Division is omitted from Statements Nos. 1, 2, and 3, the Commissioner not having yet submitted his report. On its receipt the Board will submit a Supplementary Report regarding that Division.

3. PATNA DIVISION.—The Hal demand in the Districts of this Division, including Tirhoot, was Rupees 9,37,604, or Rupees 20,742 in excess of that of the preceding year, the increase being almost exclusively in the Patna and Behar Districts. The whole of the Bukya demand of Rupees 21,856 was realized, with the exception of Rupees 974 remitted in Behar. The net increase of revenue, as compared with 1855-56, is Rupees 26,638, of which Rupees 13,338 is owing to the increased collections in Patna and Behar, and Rupees 6,362 to reduced charges in the same Districts. The increase of Rupees 6,145 shown in Statement No. 1 in Shahabad is owing to the more punctual realization of the revenue for the year of report as compared with the previous year, the demand having been nearly the same in both years, while the balance at the close of 1856-57 was Rupees 2,114, against Rupees 7,614 in 1855-56.

4. BHAUGULPORE DIVISION.—The returns from the Bhaugulpore Division show a decrease of Rupees 8,082 in Bhaugulpore and Purneah, and an increase of Rupees 2,176 in Monghyr. The Board have already explained in Paragraph 4 of their Annual Abkarry Report for 1855-56, that the injury sustained by the Abkarry vendors during the Sonthal insurrection had

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rendered it necessary to submit to a reduction in the jumma of the new farming settlement of the Bhaugulpore District. The decrease in the Purneah revenue is reported by the local authorities to be owing almost entirely to the failure of a great part of the crops.

5. Of the total demand Rupees 2,89,748 in this Division, Rupees 2,84,641 were realized, and Rupees 4,645 remitted.

6. The Commissioner mentions Deputy Collector Radhanauth Bose, of Purneah, as deserving great credit for the pains he takes in effecting settlements, and for his regularity of collection.

7. Rajshahye Division.—The returns from this Division are on the whole satisfactory. There is a trifling decrease of net revenue in Maldah owing, it is stated, to the prevalence of sickness, and the consequent mortality. The apparent decrease in Rajshahye is in consequence of the transfer of a number of shops from that District to Pubna, the large increase in which is partly due to the same cause. The increase of Rupees 2,208 in Rungpore is entirely in the sale proceeds of Opium, the consumption of which has been increasing during the last four years in this District, as will be seen from the memorandum in the margin.

1853-54	Maunds	120	33	0
1854-55	„	127	21	0
1855-56	„	138	38	0
1856-57	„	151	33	0

8. The whole of the demand in this Division, Rupees 1,37,801, was realized, with the exception of Rupees 711, remitted on account of non-effective demand, chiefly in Maldah.

9. All the Deputy Collectors who have had charge of the Abkarry in the several Districts of this Division are favorably mentioned by the Commissioner, and Messrs. Donough, of Rungpore, and Johnson, of Maldah, are specially commended. Both these Officers have been promoted to a higher grade since the date of the Commissioner's report.

10. Dacca Division.—The results in this Division are satisfactory, there being a net increase of Rupees 10,440, and no balance outstanding, except a trifling one of Rupees 178 in Furreedpore, which was realized after the close of the year. The decrease in Furreedpore exhibited in Statement No. 1 is nominal, having been occasioned by the transfer of two divisions to Dacca, in which District a corresponding increase is shown.

11. Chittagong Division.—The returns from this Division show a net increase of revenue of Rupees 6,912 chiefly in the Opium Sale proceeds in Chittagong, and in the collections from Spirits and Drugs in Tipperah. The whole demand, Rupees 47,731, was realized within the year, except Rupees 30 remitted in Chittagong on account of non-effective demand.

12. The Deputy Collectors of the department at Chittagong and Bullooah, Mr. Sarson and Baboo Kistopersaud Surmah, are specially noticed by the Commissioner for their good services. Both have been recently promoted to a higher grade.

13. Nuddea Division.—The results in the Nuddea Division are satisfactory, though the net increase, Rupees 16,635, is small compared with that of the previous year, which was due in a great measure to the large collections of still head duty on Rum in Calcutta as explained in Paragraph 15 of the

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Board's last Annual Report. The remissions in Calcutta, amounting to Rupees 5,843, are chiefly on account of shops closed by the Justices of the Peace and not allowed to be re-opened.

14. Baboo Kylas Chunder Dutt, who has the superintendence of the Abkarry in Calcutta and the Twenty-four-Pergunnahs, and Mr. Deputy Colector Caspersz, of Nuddea, are specially commended for their good management of the department.

15. Burdwan Division.—There is an increase of net revenue in all the Districts of this Division, amounting to Rupees 22,759, of which Rupees 10,379 belongs to Zillah Hooghly, where the Abkarry Mehal was ably managed by Mr. Deputy Collector Hampton, of whom the Commissioner says he cannot speak too highly. The increase in the other Districts, though not so large, is also satisfactory. The large balance of Rupees 3,650 remitted in Beerbhoom, accrued during the Sonthal rebellion, and was written off by order of Government. The whole of the Hal demand of the Division, Rupees 2,63,821, was realized within the year, except Rupees 229 remitted in Burdwan and Midnapore, on account of non-effective demand.

16. Cuttack Division.—The returns from this Division show a net increase of Rupees 6,120 in Cuttack and Balasore, and a decrease of Rupees 41 in Pooree. The increase is chiefly in proceeds of Opium sales in Balasore.

17. Assam.—The returns from this Division show a net increase in the revenue of Rupees 24,177, owing almost exclusively to increased sales of Abkarry Opium, consequent on the decrease in the indigenous Poppy crop.

18. Darjeeling.—The whole demand in Darjeeling, Rupees 3,152, exceeding that of the previous year by Rupees 358, was realized within the year.

19. Arracan.—In Arracan there is a net increase of Rupees 16,554, of which Rupees 14,149 is in the revenue of Akyab. The whole demand was collected within the year, except a balance of Rupees 1,075 in Akyab, which has since been realized.

20. Statement No. 1 shows, as the result of the year's administration in the Lower Provinces, except Chota Nagpore, a net increase of Rupees 1,33,524, of which Rupees 57,551 is owing to increased revenue from Spirits, Rupees 64,580 to increased sales of Opium, Rupees 2,234 to increased miscellaneous Collections, and the remainder, Rupees 9,159, to reduction of charges general.

21. Of the balance, Rupees 22,620, which was outstanding at the close of the year, Rupees 19,430 were realized during the 1st and 2nd Quarters of the current year, and Rupees 1,474 were remitted.

I have the honor to be,

Sir,

Your most obedient Servant,

W. GREY,

Officiating Junior Secretary.

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No. 1.

STATEMENT showing the Abkarry Demand, Collections, Balances and Charges in the Districts of Bengal, for the year 1856-57.

Divisions.	Districts.	Demand.			Collections.					Balances.				Charges.			Percentage of charges to collection after deducting the cost of Opium from both sides	Net Revenue.		Increase.	Decrease.
		Balance of previous year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5-8 per Seer.	Total.		1856-57.	1855-56.		
Patna.	Patna	100	239036	239136	100	235990	702	800	237592	1187	0	1859	3046	12005	440	12445	5 1 0	225147	216334	8813	0
	Behar	2318	239145	241458	1359	239133	160	195	240827	974	0	12	986	1114	107	1221	0 7 3	239606	228644	10962	0
	Sarun	11829	194787	206616	11829	178505	108	0	190442	0	0	16282	16282	672	0	672	0 5 7	189770	189193	577	0
	Shahabad	7614	90532	98146	7614	88418	0	10	96042	0	0	2114	2114	0	5	5	0	96037	89892	6145	0
	Dinapore	0	44071	44071	0	44071	762	0	44833	0	0	0	0	3794	0	3794	7 9 1	41039	40901	138	0
	Tirhoot	0	130033	130033	0	130033	0	5	130038	0	0	0	0	0	2	2	0	130036	130033	3	0
	Total	21856	937604	959460	20882	916150	1732	1010	939774	2161	0	20267	22428	17585	554	18139		921635	894997	26638	0
Bhaugulpore.	Bhaugulpore including Damun-i-koh	0	93393	93393	0	93393	0	1364	94757	0	0	0	0	0	682	682	0	94075	98023	0	3948
	Monghyr	333	110430	110763	151	110430	0	399	110980	0	0	182	182	0	199	199	0	110781	108605	2176	0
	Purneah	2857	82735	85592	216	80451	472	16329	97468	4645	65	215	4925	12580	8165	20745	13 15 7	76723	80857	0	4134
	Total	3190	286558	289748	367	284274	472	18092	303205	4645	65	397	5107	12580	9046	21626		281579	287485	2176	8082
Rajshahye.	Bograh	0	13423	13423	0	13423	184	23295	36902	0	0	0	0	6073	10677	16750	23 2 3	20152	19058	1094	0
	Dinagepore	0	22714	22714	0	22714	251	15491	38456	0	0	0	0	5478	7745	13223	17 13 11	25233	22525	2708	0
	Maldah	135	40381	40516	0	39885	145	17322	57352	576	55	0	631	7468	7939	15407	15 2 3	41945	42058	0	113
	Pubnah	0	15281	15281	0	15281	57	5698	21036	0	0	0	0	4610	2238	6848	24 8 4	14188	9336	4852	0
	Rajshahye	0	21656	21656	0	21656	205	6784	28645	0	0	0	0	8053	2870	10923	31 3 10	17722	19593	0	1871
	Rungpore	27	24184	24211	0	24131	353	66803	91287	80	0	0	80	11909	33401	45310	20 9 2	45977	43769	2208	0
	Total	162	137639	137801	0	137090	1195	135393	273678	656	55	0	711	43591	64870	108461		165217	156339	10862	1984
Dacca.	Backergunge	0	32222	32222	0	32222	300	24890	57412	0	0	0	0	6106	9778	15884	12 13 1	41528	38566	2962	0
	Dacca	0	54746	54746	0	54746	857	19464	75067	0	0	0	0	9708	8234	17942	13 0 5	57125	48599	8526	0
	Furreedpore	0	11144	11144	0	10966	10	2705	13681	0	0	178	178	2882	1062	3944	22 13 5	9737	15527	0	5790
	Mymensing	0	58397	58397	0	58397	60	16771	75228	0	0	0	0	7713	7688	15401	11 6 9	59827	57787	2040	0
	Sylhet	236	31094	31330	236	31094	172	16356	47858	0	0	0	0	7074	7496	14570	17 8 5	33288	30146	3142	0
	Cachar	0	1723	1723	0	1723	16	12096	13835	0	0	0	0	928	5544	6472	11 3 2	7363	7803	0	440
	Total	236	189826	189562	236	189148	1415	92282	283081	0	0	178	178	34411	39802	74213		208868	198428	16670	6230

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CHITTAGONG.	Chittagong	0	19974	19974	0	19944	190	27890	48024	30	0	0	30	8273	9587	17860	21 4 4	30164	25754	4410	0
	Tipperah	0	19164	19164	0	19164	25	2254	21443	0	0	0	0	3652	885	4537	17 12 1	16906	14683	2223	0
	Bullooah	0	8593	8593	0	8593	114	1066	9773	0	0	0	0	3460	391	3851	36 14 0	5922	5643	279	0
	Total	0	47731	47731	0	47701	329	31210	79240	30	0	0	30	15385	10863	26248	0	52992	46080	6912	0
NUDDEA.	Nuddea	0	28397	28397	0	28397	266	12531	41194	0	0	0	0	5257	4604	9861	14 5 10	31333	27957	3376	0
	Jessore	0	19773	19773	0	19773	86	10654	30513	0	0	0	0	4361	3906	8267	16 6 3	22246	20883	1363	0
	Moorshedabad	0	101737	101737	0	100018	168	27517	127703	1629	0	90	1719	9394	10810	20204	8 2 3	107499	103357	4142	0
	24-Pergunnahs	0	227656	227656	0	227339	6577	93440	327356	317	0	0	317	18023	32120	50143	6 1 7	277213	273152	4061	0
	Calcutta	0	405519	405519	0	399676	40	87052	486768	5843	0	0	5843	24590	29924	54514	5 6 0	432254	428561	3693	0
	Total	0	783082	783082	0	775203	7137	231194	1013534	7789	0	90	7879	61625	81364	142989	0	870545	853910	16635	0
BURDWAN.	Bancoorah	0	27588	27588	0	27588	54	3150	30792	0	0	0	0	5937	1237	7174	20 14 0	23618	22167	1451	0
	Beerbhoom	4140	53994	58134	311	53994	155	5376	59836	3649	0	179	3828	9997	2112	12109	17 3 6	47727	44294	3433	0
	Burdwan	0	66671	66671	0	66565	322	12325	99212	106	0	0	106	14000	4519	18519	18 4 1	60693	57362	3331	0
	Hooghly	0	85402	85402	0	85402	1100	42208	128710	0	0	0	0	17182	14509	31691	15 0 9	97019	86640	10379	0
	Midnapore	0	30166	30166	0	30043	20	48659	78722	123	0	0	123	8082	16726	24808	13 0 6	53914	49749	4165	0
	Total	4140	263821	267961	311	263592	1651	111718	377272	3878	0	179	4057	55198	39103	94301	0	282971	260212	22759	0
CUTTACK.	Cuttack	80	20150	20230	14	19939	3502	23392	46847	167	0	110	277	4150	8041	12191	10 11 1	34656	32972	1684	0
	Pooree	4	10813	10817	0	10743	1095	7920	19758	40	0	34	74	2794	2723	5517	16 6 4	14241	14282	0	41
	Balasore	0	5596	5596	0	5596	0	48120	53716	0	0	0	0	2330	16541	18871	6 3 8	34845	30409	4436	0
	Total	84	36559	36643	14	36278	4597	79432	120321	207	0	144	351	9274	27305	36579	0	83742	77663	6120	41
ASSAM.	Goalparah	0	4602	4602	0	4602	0	64910	69512	0	0	0	0	120	35700	35820	0 5 8	33692	27974	5718	0
	Kamroop	419	2226	2645	419	2057	0	17150	19626	0	0	169	169	432	9432	9864	4 3 9	9762	6427	3335	0
	Luckimpore	0	0	0	0	0	0	47600	47600	0	0	0	0	0	26180	26180	0	21420	9549	11871	0
	Durrung	0	339	339	0	339	0	7920	8259	0	0	0	0	0	4356	4356	0	3903	3827	76	0
	Nowgong	0	0	0	0	0	0	12260	12260	0	0	0	0	0	6743	6743	0	5517	2016	3501	0
	Seebsagur	0	0	0	0	0	0	30010	30010	0	0	0	0	40	16506	16546	0	13464	13788	0	324
	Total	419	7167	7586	419	6998	0	179850	187267	0	0	169	169	592	98917	99509	0	87758	63581	24501	324
DARJEELING.	Superintendency	0	3152	3152	0	3152	0	0	3152	0	0	0	0	0	0	0	0	3152	2794	358	0
ARRACAN.	Akyab	0	32312	32312	0	31237	50	42912	74199	0	0	1075	1075	0	14751	14751	0	59448	45299	14149	0
	Ramree	0	4990	4990	0	4990	50	6816	11856	0	0	0	0	0	2343	2343	0	9513	8388	1125	0
	Sandoway	0	1814	1814	0	1814	38	5248	7100	0	0	0	0	0	1804	1804	0	5296	4016	1280	0
	Total	0	39116	39116	0	38041	138	54976	93155	0	0	1075	1075	0	18898	18898	0	74257	57703	16554	0
	GRAND TOTAL	30087	2731755	2761842	22229	2697627	18666	935157	3673679	19366	121	22499	41986	250241	390722	640963	7 9 11	3032716	2899192	150185	16661

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No. 2.

COMPARATIVE STATEMENT of Abkarry Demands, Collections and Balances.

Divisions.	Districts.	1855-56. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total	Balances.	1856-57. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.
Patna	Patna	1808	230482	232290	230095	730	1345	232170	2195	180	239036	239136	236090	800	702	237592	3046
	Behar	7625	227073	234698	232385	402	124	232911	2313	2313	239145	241458	240472	195	160	240827	986
	Sarun	6749	194787	201536	189707	0	167	189874	11829	11829	194787	206616	190334	0	108	191442	16282
	Shahabad	7203	90416	97619	89890	5	0	89895	7729	7614	90532	98146	96032	10	0	96042	2114
	Dinapore	0	44071	44071	44071	0	529	44600	0	0	44071	44071	44071	0	762	44833	0
	Tirhoot	26	130033	130059	130059	0	0	130059	0	0	130001	130001	130001	5	32	130038	0
	Total	23411	916862	940273	916207	1137	2165	919509	24066	21856	937572	959428	937000	1010	1764	939774	22428
Bhaugulpore	Bhaugulpore	0	108580	108580	97493	1386	0	98876	11087	0	93393	93393	93393	1364	0	94757	0
	Monghyr	483	108299	108782	108449	311	0	108760	333	333	110430	110763	110581	399	0	110980	182
	Purneah	398	86751	87149	83922	15191	253	99366	3227	2857	82735	85592	80667	16329	472	97468	4925
	Total	881	303630	304511	289864	16888	253	307002	14647	3190	286558	289748	284641	18092	472	303205	5107
Rajshahye	Bograh	0	12875	12875	12875	21582	188	34645	0	0	13423	13423	13423	23295	184	36902	0
	Dinagepore	0	22742	22742	22742	13929	34	36705	0	0	22714	22714	22714	15491	251	38456	0
	Maldah	74	40428	40502	40283	17082	54	57419	219	135	40381	40516	39885	17322	145	57352	631
	Pubnah	0	11174	11174	11174	4255	189	15618	0	0	15281	15281	15281	5698	57	21036	0
	Rajshahye	134	23386	23520	23496	6421	207	30124	24	0	21656	21656	21656	6784	205	28645	0
	Rungpore	0	24588	24588	24498	61138	742	86378	90	27	24184	24211	24131	66803	353	91287	80
	Total	208	135193	135401	135068	124407	1414	260889	333	162	137639	137801	137090	135393	1195	273678	711

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Dacca	Backergunge	0	31059	31059	31059	22410	367	53836	0	0	32222	32222	32222	24890	300	57412	0
	Dacca	0	45347	45347	45347	19760	806	65913	0	0	54746	54746	54746	19464	857	75067	0
	Furreedpore	0	18009	18009	18009	3236	77	21322	0	0	11144	11144	10966	2705	10	13681	178
	Mymensing	0	57177	57177	57177	15019	286	72482	0	0	58397	58397	58397	16771	60	75228	0
	Sylhet	1480	28030	29510	29074	13212	210	42496	436	236	31094	31330	31330	16356	172	47856	0
	Cachar	0	1601	1601	1601	13212	37	14850	0	0	1723	1723	1723	12096	16	13835	0
	Total	1480	181223	182703	182267	86849	1783	270899	436	236	189326	189562	189384	92282	1415	283081	178
Chittagong	Chittagong	0	19333	19330	19294	21537	198	41029	36	0	19974	19974	19944	27890	190	48024	30
	Tipperah	37	17329	17366	17329	1903	16	19248	37	0	19164	19164	19164	2254	25	21443	0
	Bullooah	0	8478	8478	8478	925	59	9402	0	0	8593	8593	8593	1066	114	9773	0
	Total	37	45137	45174	45101	24365	253	69719	73	0	47731	47731	47701	31210	329	79240	30
Nuddea	Nuddea	0	27929	27929	27929	11682	68	39679	0	0	28397	28397	28397	12531	266	41194	0
	Jessore	0	19792	19702	19792	9555	48	29395	0	0	19773	19773	19773	10654	86	30513	0
	Moorshedabad	0	101076	101076	97982	25722	473	124177	3094	0	101737	101737	100018	27517	168	127703	1719
	24-Pergunnahs	0	229057	229057	228715	92399	0	321114	342	0	227656	227656	227339	93440	6577	327356	317
	Calcutta	0	403116	403116	399061	81800	1258	482119	4055	0	405519	405519	399676	87052	40	486768	5843
	Total	0	780970	780970	773479	221158	1847	996484	7490	0	783082	783082	775203	231194	7137	1013534	7879
Burdwan	Bancoorah	0	26380	26380	26380	2814	192	29386	0	0	27588	27588	27588	3150	54	30792	0
	Beerbhoom	206	55482	55688	50755	5110	472	56337	4933	4144	54430	58574	54305	5376	155	59836	3828
	Burdwan	0	62617	62617	62521	11760	587	74868	96	0	66671	66671	66565	12325	322	79212	106
	Hooghly	0	29253	79253	79253	35904	628	115785	0	0	85402	85402	85402	42208	1100	128710	0
	Midnapore	0	28371	28371	28371	45448	19	73838	0	0	30166	30166	30043	48659	20	78722	123
	Total	206	252103	252309	247280	101036	1898	350214	5029	4144	264257	268401	263903	111718	1651	377272	4057
Cuttack	Cuttack	640	18296	18936	18421	22160	4397	44978	515	80	29150	20230	19963	23392	3502	46847	277
	Pooree	186	10136	10322	10026	7904	1773	19703	297	4	10813	10817	10743	7920	1095	19758	74
	Balasore	46	4891	4937	4934	42286	32	47252	3	0	5596	5596	5596	48120	0	53716	0
	Total	872	33323	34195	33381	72350	6202	111933	815	84	36559	36643	36278	79432	4597	120321	351

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No. 2.—(Concluded.)

Divisions.	Districts.	1855-56. Demands. Bukys.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1856-57. Demands. Bukys.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.
Assam	Goalparah	0	4026	4026	4026	53450	16	57492	0	0	4602	4602	4602	64910	0	69512	0
	Kamroop	231	2026	2257	1838	11130	12	12980	419	419	2226	2645	2476	17150	0	19626	169
	Luckimpore	0	0	0	0	21220	0	21220	0	0	0	0	0	47600	0	47600	0
	Durrung	96	297	393	393	7630	0	8623	0	0	339	339	339	7920	0	8259	0
	Nowgong	0	0	0	0	4480	0	4480	0	0	0	0	0	12260	0	12260	0
	Seebsagur	0	0	0	0	30640	0	30640	0	0	0	0	0	30010	0	30010	0
	Total	327	6349	6676	6257	128550	28	134835	419	419	7167	7586	7417	179850	0	187267	169
Darjeeling	Superintendency	0	2794	2794	2794	0	0	2794	0	0	3152	3152	3152	0	0	3152	0
Arracan	Akyab	0	24289	24289	24261	31232	542	56035	28	0	32312	32112	31237	42912	50	74199	1075
	Ramree	0	5427	5427	5427	4512	0	9939	0	0	4990	4990	4990	6816	50	11856	0
	Sandoway	0	919	919	919	4608	73	5600	0	0	1814	1814	1814	5248	38	7100	0
	Total	0	30635	30635	30607	40352	615	71574	28	0	39116	39116	38041	54976	138	93155	1075
	Grand Total	27422	2688219	2715641	2662305	817092	16458	3495855	53336	30087	2731755	2761842	2719856	935157	18666	3673679	41986

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No. 3.

STATEMENT showing the number of persons arrested, convicted and imprisoned under the Excise Laws during 1856-57.

DISTRICTS.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of fines imposed.	Amount of fines realized.
Patna	Information not received from these Districts.				
Behar...					
Sarun					
Shahabad					
Dinapore					
Tirhoot					
Bhaugulpore...					
Monghyr					
Purneah	Not stated	Not stated	3	Not stated	Not stated
Dinagepore	9	7	Not stated	Ditto	Ditto
Rungpore	5	3	Ditto	20	20
Bogra	11	9	7	71	71
Maldah...	12	7	3	350	149
Rajshahye...	22	5	2	29	14
Pubna	0	0	0	0	0
Mymensing	4	2	2	0	0
Sylhet	20	14	Not stated	Not stated	49
Cachar	0	0	0	0	0
Dacca	17	6	Not stated	Not stated	40
Furreedpore	0	0	0	0	0
Backergunge...	2	2	Not stated	Not stated	8
Chittagong	22	16	Ditto	150	90
Bullooah	1	1	0	50	50
Tipperah	0	0	0	0	0
Jessore	7	5	1	53	53
Nuddea	3	1	0	10	10
Moorshedabad	71	28	4	410	69
24-Pergunnahs	143	98	38	12506	637
Calcutta	57	47	11	3326	2896
Beerbhoom	110	81	4	201	91
Burdwan	65	41	4	26	0
Bancoorah...	13	8	3	46	4
Hooghly	92	51	27	7877	147
Midnapore	21	17	4	149	64
Balasore	10	5	2	180	80
Cuttack	72	38	0	74	74
Pooree	36	14	7	31	31
Akyab	9	5	4	200	50
Ramree	6	6	0	50	50
Sandoway	3	3	0	37	37

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No. 4.

ABSTRACT of Abkarry Revenue Settlement Estimates for the Year 1857-58.

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Gunja.	Siddhee.	Churrus.	Bhang.	Majoom.	Muddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
Patna	Patna	189525	0	37802	11401	0	0	0	0	304	0	120	0	239152
	Behar	166604	0	63322	9071	0	0	0	0	144	0	160	0	239301
	Sarun	143295	0	32362	19150	0	0	0	0	0	0	0	0	194807
	Shahabad	75633	0	13068	9000	0	0	1500	500	300	0	0	0	100001
	Dinapore	36236	0	10253	0	0	0	0	0	0	0	144	0	46633
	Tirhoot	58613	0	60390	10794	0	0	0	223	0	0	32	0	130033
	Total	669906	0	217197	59416	0	0	1500	723	748	0	456	0	949927
Bhaugulpore	Bhaugulpore	102500	0	0	0	0	0	0	0	0	0	32	0	102532
	Monghyr	69561	0	30655	9478	0	0	313	58	301	0	0	0	110366
	Purneah	38730	0	4867	31065	0	0	0	0	5029	0	144	0	79835
	Total	210791	0	35522	40543	0	0	313	58	5330	0	176	0	292733
Rajshahye	Bograh	3690	46	0	9427	0	0	0	0	958	0	0	0	14121
	Dinagepore	7403	131	1294	10037	0	0	11	17	4260	0	60	0	23213
	Maldah	20936	177	3313	9268	0	0	0	0	6901	0	0	0	40595
	Pubna	4443	108	34	11366	0	40	17	6	969	0	0	0	16983
	Rajshahye	9364	91	302	8925	11	23	0	23	3131	0	96	182	22148
	Rungpore	8298	0	0	15649	0	0	0	0	319	0	0	0	24266
	Total	54134	553	4943	64672	11	63	28	46	16538	0	156	182	141326

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DACCA	Backergunge	5732	0	63	23235	0	11	0	0	319	91	464	3924	33839
	Dacca	20799	123	345	35067	183	183	0	91	5913	3028	672	730	67144
	Furreedpore	4157	0	0	5795	0	6	0	0	342	0	0	0	10294
	Mymensing	15621	0	0	46954	0	0	0	11	1009	542	96	1460	65683
	Sylhet	5503	861	46	27871	0	0	0	6	2350	103	96	365	37201
	Cachar	148	0	0	1369	0	0	0	0	114	0	0	0	1631
	Total	51960	984	454	140291	183	194	0	108	10047	3764	1328	6479	215792
CHITTAGONG	Chittagong	6676	0	478	10598	0	0	0	0	787	51	96	2594	21280
	Tipperah	5264	0	6	14994	0	0	0	11	120	34	48	365	20842
	Bullooah	2624	0	0	6433	0	0	6	0	0	0	0	0	9063
	Total	14564	0	484	32025	0	0	6	11	907	85	144	2959	51185
NUDDEA	Nuddea	19795	519	764	9992	74	183	0	6	707	0	96	0	32136
	Jessore	13727	0	245	6981	6	34	0	6	433	0	48	100	21580
	Moorshedabad	53153	11754	5372	22322	274	0	0	46	4756	0	336	0	98013
	24-Pergunnahs	166195	0	26548	29348	1084	1414	0	57	5612	0	1764	10796	242818
	Calcutta	189116	0	12319	24273	1277	2156	0	958	4992	2112	21204	9792	268199
	Total	441986	12273	45248	92916	2715	3787	0	1073	16500	2112	23448	20688	662746
BURDWAN	Bancoorah	11813	14771	116	2241	6	0	0	0	51	0	96	0	29094
	Beerbhoom	Farmed from 1st May 1857 for 5 years.												36100
	Burdwan	28921	26417	3842	7387	125	154	0	11	254	0	288	1871	69270
	Hooghly	64770	6	4899	11298	262	553	0	11	4882	23	720	4015	91430
	Midnapore	18168	0	1401	10144	80	28	0	23	1268	0	144	91	31347
	Total	123672	41194	10258	31070	473	735	0	45	6155	23	1248	5977	257250
CUTTACK	Cuttack	9377	0	7000	6074	26	0	0	14	856	0	272	146	23765
	Pooree	4436	0	2898	2968	100	0	0	46	170	0	0	0	10618
	Balasore	2053	0	764	2717	0	2	0	2	1002	19	0	0	6559
	Total	15866	0	10662	11759	126	2	0	62	1928	19	272	146	40942
CHOTA NAGPORE	Hazareebaugh	46278	0	2308	2205	0	0	74	0	137	0	0	0	51002
	Lohardugga	46717	0	356	3534	0	0	883	0	110	0	0	0	51600
	Maunbhoom	22328	0	163	4163	32	0	0	0	99	0	0	0	26785
	Singhbhoom	3578	0	0	566	0	0	0	0	0	0	0	0	4144
	Total	118901	0	2827	10468	32	0	957	0	346	0	0	0	133531

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No. 4.—*(Concluded.)*

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Gunja.	Siddhee.	Churrus.	Bhang.	Majoom.	Muddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.
Assam ...	Goalparah	1186	0	0	3804	0	0	0	9	456	0	0	0	5455
	Kamroop	0	0	0	1611	0	0	0	0	312	0	0	700	2623
	Durrung	349	0	0	124	0	0	0	0	0	0	0	0	473
	Luckimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
	Nowgong	0	0	0	0	0	0	0	0	0	0	0	0	0
	Seebsagur	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1535	0	0	5539	0	0	0	9	768	0	0	700	8551
Darjeeling ..	Superintendency...	2496	0	0	964	0	0	0	0	36	0	32	0	3528
Arracan ...	Akyab	16100	0	9200	6400	0	0	0	0	0	0	384	0	32084
	Ramree	5245	0	1082	202	0	0	0	0	0	0	0	0	6529
	Sandoway	1605	0	601	45	0	0	0	0	0	0	0	0	2251
	Total	22950	0	10883	6647	0	0	0	0	0	0	384	0	40864
													Grand Total	2797875

W. GREY,
Officiating Junior Secretary.

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SUPPLEMENT.

No. 101.

FROM

THE SECRETARY TO THE BOARD OF REVENUE,

LOWER PROVINCES,

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL,

REVENUE DEPARTMENT,

Dated Fort William, the 19th March 1858.

SIR,

WITH reference to para. 2 of the Board's letter, No. 85, dated the 5th instant, reporting on the Abkarry Administration of the Lower Provinces for 1856-57, I am directed to submit the accompanying Statements, Nos. 1 and 2, relating to the Abkarry Revenue of the Districts of the Chota Nagpore Division.

W. DAMPIER, and H. STAINFORTH, Esquires.

2. The delay in the submission of the Commissioner's Report was occasioned by the destruction, during the recent disturbances, of some of the records of the Lohardugga District, and the consequent necessity of applying to the Accountant for the information required to be embodied in the Collector's Returns.

3. The results shown in the Statements are satisfactory. The whole of the Hal demand of the three Districts, Rupees 1,20,622, was realized within the year, except Rupees 1,090 in Hazareebaugh and Lohardugga. The decrease of Rupees 1,144 in the net revenue of Hazareebaugh is owing to the small amount of Bukya Collections during the year of report, as compared with the previous year. Of the heavy balances in this District and Lohardugga, Rupees 23,510 were, after a full investigation, written off as irrecoverable under the orders of Government in August last. The Hal revenue of all the Districts has been steadily increasing for the last four years, as will be seen from the memorandum on the margin.

	1853-54.	1854-55.	1855-56.	1856-57.
Hazareebaugh ...	25775	28174	43787	48839
Lohardugga ...	36564	40455	43307	45069
Maunbhoom ...	22644	24449	23023	25624

4. The revenue in Hazareebaugh, it will be observed, has been nearly doubled. This result is owing to the introduction of the direct system, and

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to the excellent administration of the Deputy Collector, Baboo Kalidoss Paulit, who was placed in charge of the District in 1854, and who has been highly commended by the present and former Commissioners for his ability, industry and zeal. The Board take this opportunity of bringing his services prominently to the notice of Government.

5. Captain W. H. Oakes and Captain J. S. Davies, the Assistant Commissioners, who had charge of the Lohardugga District during the year, are also favorably mentioned by the Officiating Commissioner for their creditable management of the Abkarry Mehal.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary.

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No. 1.

STATEMENT showing the Abkarry Demands, Collections, Balances, and Charges in the Districts of the Chota Nagpore Division, for the Year 1856-57.

Divisions.	Districts.	Demands.			Collections.					Balances.				Charges.			Per-centage of Charges to Collections after deducting the cost of Opium from both sides.	Net Revenue.			
		Balance of previous years.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale Proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5-8 per seer.	Total.		1856-57.	1855-56.	Increase.	Decrease.
Chota Nagpore.	Hazareebaugh	26213	49038	75251	2876	48839	10	468	52193	0	20068	3468	23536	5564	215	5779	10 11 3	46414	47558	0	1144
	Lohardugga	4382	45960	50342	804	45069	0	880	46753	5	3442	1022	4469	2220	440	2660	4 12 3	44093	42003	2090	0
	Maunbhoom	0	25624	25624	0	25624	88	1736	27448	0	0	0	0	6660	682	7342	24 14 0	20106	17504	2602	0
		30595	120622	151217	3680	119532	98	3084	126394	5	23510	4490	28005	14444	1337	15781	0 0 0	110613	107065	4692	1144

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No. 2.

COMPARATIVE STATEMENT of Abkarry Demands, Collections and Balances in the Districts of the Chota Nagpore Division.

Divisions.	Districts.	1855-56. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1856-57. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.
Chota Nagpore Division.	Hazareebaugh	35569	43787	79356	52383	369	35	52787	26973	26213	49038	75251	51715	468	10	52193	23536
	Lohardugga	9233	43993	53226	44718	352	0	45070	8508	4382	45960	50342	45873	880	0	46753	4469
	Maunbhoom	0	23023	23023	23023	1690	267	24980	0	0	25624	25624	25624	1736	88	27448	0
		44802	110803	155605	120124	2411	302	122807	35481	30595	120622	151217	123212	3084	98	126394	28005

BOARD OF REVENUE, L. P.;
Fort William,
The 19th March 1858.

Secretary.

John Gray, "Calcutta Gazette" Office.

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRAT

OF THE

Lower Provinces,

FOR THE YEAR 1858-59.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT OFFICE.
1860.

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1860.

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No. 6.

FROM THE HON'BLE A. EDEN,

Officiating Junior Secretary to the Board of Revenue,

TO THE OFFG. SECRETARY TO THE GOVT. OF BENGAL.

Fort William, the 6th January 1860.

Abkaree.

SIR,

I HAVE the honor by direction of the Board of Revenue to submit the usual Annual Report on the financial results of the Abkarry administration of the Lower Provinces for the past official year 1858-59, together with the following statements, *viz.* :—

H. STAINFORTH, W. J. ALLEN and A. GROTE. } ESQRS.

No. 1.—Statement of Demands, Collections, Balances, Charges and Net Revenue of all the Districts, showing also the percentage of charges to Collections and the increase and decrease of Revenue for the year of Report.

No. 2.—A Comparative Statement of the Demands, Collections and Balances with those of the previous year.

No. 3.—A Memorandum showing the number of persons arrested, convicted and imprisoned for breach of the Excise Laws during the year of Report.

No. 4.—An Abstract of the Settlement Estimates for the current year 1859-60.

2. *Patna Division.*—The demand in this Division, including a bukya balance of Rupees 71,608, amounted to Rupees 9,82,172, of which Rupees 8,70,384 were collected, leaving a balance of Rupees 1,11,788. The remissions, which were confined to Sarun and Shahabad and were owing in great part to the closing of shops in places where European Troops were stationed, amounted to Rupees 36,310, and of the remainder of the balance, Rupees 62,115, have been realized during the 1st and 2nd Quarters of the current year. The Net Revenue of the Division is only Rupees 872, less than that of 1857-58. On the whole the Board consider the results creditable to the Officers of the Department in the several Districts, particularly in Behar,* Dinapore and Tirhoot, where the Officers whose names are noted in the margin had the management of the Abkarry Mehals. The last mentioned District was held Khass during the year, and notwithstanding the consequent heavy charges,

* Behar, Mr. Collin Cunliffe.
Dinapore, Captain Emerson.
Tirhoot, Mr. Deputy Collector Casperz.

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the Net Revenue is Rupees 2,481 in excess of that of the preceding year. In Sarun there was a considerable falling off, but not greater than might have been expected from the unsettled state of the country during a part of the year.

3. *Bhaugulpore Division.*—Of the demand in this Division, Rupees 3,03,457, there was realized within the year Rupees 3,01,823, leaving a balance, in Purneah, of Rupees 1,634, of which however Rupees 1,490 was remitted on account of non-effective demand. A Net increase of Rupees 3,647 is shown in Purneah, the Abkarry Deputy Collector of which District, Baboo Radanath Bose, is commended by the Commissioner for his creditable management of the Mehal.

4. *Rajshahye Division.*—The whole of the demand in this Division, Rupees 1,47,109, was realized within the year except Rupees 798, of which Rupees 723 were remitted in Malda and Rungpore on account of non-effective demand. The gross collections including Opium sale proceeds amounted to Rupees 3,16,682, and the Net Revenue to Rs. 1,96,649 which is Rupees 11,186 more than that of the preceding year. The Abkarry Deputy Collectors of Rajshahye, Bograh and Pubnah, Baboos Mothoornath Banerjee, Soorjeecomar Mookerjee and Dwarkanath Banerjee, are especially commended by the Commissioner.

5. From the memorandum in the margin it will be seen that the Abkarry Revenue of the Districts composing this Division has been steadily increasing since the management of the Department was transferred to the Collectors in 1852. The Net Revenue of the Division for the year of Report exceeds that of 1851-52 by Rupees 82,619. Of this, Rupees 52,249 is owing to increased Collections and the remainder to reduction of charges consequent on the abolition of the Dacca Abkarry Commissionership.

1851-52	Rs.	1,14,030
1852-53	„	1,31,282
1853-54	„	1,36,543
1854-55	„	1,44,518
1855-56	„	1,56,839
1856-57	„	1,65,217
1857-58	„	1,85,463
1858-59	„	1,96,649

6. *Dacca Division.*—The Returns from the Dacca Division show a Net increase of Rupees 64,457 of which Rupees 37,063 belongs to Mymensingh. The increase is chiefly in the Revenue derived from Spirits and Drugs exclusive of Opium. The whole of the demand, Rupees 2,64,526, was realized within the year except 73 Rupees in Sylhet which has since been remitted as a nominal balance. The gross Collections of the Division amounted to Rupees 3,81,909 and the Net Revenue to Rupees 3,00,923.

7. *Chittagong Division.*—The gross Collections in this Division amounted to Rupees 95,686, and the Net Revenue to Rupees 67,760, which is Rupees 12,563 in excess of that of the preceding year, the increase being principally in the collections from Spirits and Drugs exclusive of Opium.

8. *Nuddea Division.*—The results exhibited in the Returns from the Nuddea Division are satisfactory. The gross Collections amounted to Rupees 11,46,758 and the Net Revenue to Rupees 9,87,107, being Rupees 59,735 in excess of that of 1857-58. The increase is chiefly in the Revenue from Spirits

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and Drugs exclusive of Opium. The large remissions in Calcutta amounting to Rupees 48,053, and increased charges were owing principally to the early closing of Spirit and Tarree shops, a considerable portion of the remissions and compensations being on account of the previous year, the bills for which were not passed till after the commencement of the year of Report.

9. The Abkary Mehal in Calcutta and 24-Pergunnahs was under the management of the late Baboo Kylas Chunder Dutt to the date of his death, which occurred on the 10th May last. The Commissioner has recorded a high opinion of the Baboo in which the Board entirely concur. He was a most efficient Officer and his death has been a great loss to the Government. Deputy Collector Baboo Gobindpersad Sen, who had the entire management of the Abkary Mehal of Moorshedabad during the year, is also commended by the Commissioner for his attention to his duties.

10. *Burdwan Division.*—The Returns from this Division show an increase of Revenue in every District except Bancoorah, where there is a trifling decrease of Rupees 457. The Net increase for the Division amounts to Rupees 19,321 and is owing chiefly to increased sales of Opium in the three Districts of Hooghly, Burdwan and Midnapore, where the gross Revenue from this source exceeds that of the preceding year by Rupees 25,135. The whole of the demand was realized within the year except Rupees 611, of which Rupees 419 was remitted in Burdwan and Midnapore.

11. The Deputy Collectors, who had charge of the Abkary Mehal in the four Districts, which were under Khass management, Bancoorah, Burdwan, Hooghly and Midnapore, are all favorably noticed by the Commissioner. Mr. Hampton of Hooghly and Baboo Kalakant Bose of Midnapore being specially commended for their successful management.

12. *Cuttack Division.*—The gross Collections of this Division amounted to Rupees 1,37,181 and the Net Revenue to Rupees 97,397, being Rupees 3,730 more than that of 1857-58. Of this increase Rupees 3,250 belongs to Cuttack. The whole demand was realized within the year except Rupees 383 remitted on account of non-effective demand.

13. *Chota Nagpore.*—The Returns from Chota Nagpore show a Net increase of Rupees 11,872, of which Rupees 5,699 belongs to Hazareebagh, the Revenue of which District continues to increase under the direct system of management which was introduced in 1854. The gross Collections for all the Districts, from all sources, amounted to Rupees 1,40,835 and the Net Revenue to Rupees 1,25,356.

14. *Assam.*—There is a Net falling off in this Province of Rupees 4,651 owing to decreased sales of Opium. The Revenue from Spirits is small, amounting to only Rupees 10,054. The Opium sale proceeds amounted to Rupees 1,41,750.

15. *Darjeeling.*—The Abkarry Revenue of this Territory amounted to Rupees 3,584, and the whole was realized within the year.

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16. *Arracan.*—In this Province there is a Net increase of Rupees 14,943 of which Rupees 10,158 belongs to Akyab. The gross Collections amounted to Rupees 1,29,972, and the Net Revenue to Rupees 1,05,793. The whole of the demand was realized within the year.

17. The results of the year's administration the Board consider on the whole to be satisfactory. Statement No. 1 shows a Net increase as compared with the previous year of Rupees 1,97,115 for all the Districts. Of the balance of Rupees 80,877 which was outstanding at the close of the year Rupees 62,617 were collected during the 1st Quarter of the current year and Rupees 2,020 remitted.

I have the honor to be,

SIR,

Your most obedient Servant,

A. EDEN,

Offg. Junior Secretary to the Board of Revenue.

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STATEMENT showing the Abkarry Demands, Collections, Balances and Charges in the Districts of Bengal for the year 1858-59.

Divisions.	Districts.	Demands.			Collections.					Balances.				Charges.			Percentage of charges to collection after deducting the cost of Opium run both sides.	Net Revenue.		Increase.	Decrease.	Remarks.
		Balance of previous year.	Hal.	Total.	Bukys.	Hal.	Miscellaneous.	Opium sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at Rupees 5-8 per seer.	Total.		1858-59.	1857-58.			
Patna	Patna ...	1,859	2,15,371	2,17,230	1,137	2,15,040	2,710	800	2,19,687	0	967	86	1,053	17,767	440	18,207	8 1 8	2,01,480	2,03,904	0	2,424	
	Behar ...	8,350	2,39,141	2,47,491	8,350	2,32,659	224	180	2,41,413	0	0	6,482	6,482	779	99	878	0 5 2	2,40,535	2,30,309	10,226	0	
	Sarun ...	21,940	1,68,101	1,90,041	17,527	1,49,961	567	0	1,68,055	2,663	0	19,890	22,553	700	0	700	0 6 8	1,67,355	1,77,550	0	10,195	
	Shahabad ...	39,459	99,438	1,38,897	30,789	26,484	0	0	57,273	33,647	4,400	43,577	81,624	0	0	0	0 0 0	57,273	58,936	0	1,663	
	Dinapore ...	0	47,231	47,231	0	47,231	439	0	47,670	0	0	0	0	3,921	0	3,921	8 3 11	43,749	43,003	746	0	
	Tirhoot ...	0	1,41,282	1,41,282	0	1,41,206	16	342	1,41,564	0	76	0	76	8,876	188	9,064	6 4 4	1,32,500	1,30,019	2,481	0	
	Total ...	71,608	9,10,564	9,82,172	57,803	8,12,581	3,956	1,322	8,75,662	36,310	5,443	70,035	1,11,788	32,043	727	32,770	0 0 0	8,42,892	8,43,721	13,453	14,282	
Bhagulpore	Bhagulpore including Dhamonikoh.	0	1,09,148	1,09,148	0	1,09,148	0	1,518	1,10,666	0	0	0	0	0	759	759	0 0 0	1,09,907	1,08,790	1,117	0	
	Monghyr ...	32	1,10,458	1,10,490	32	1,10,458	0	422	1,10,912	0	0	0	0	0	211	211	0 0 0	1,10,701	1,10,717	0	16	
	Purneah ...	1,218	82,601	83,819	53	82,132	1,024	18,356	1,01,565	1,490	95	49	1,634	12,862	9,178	22,040	13 14 9	79,525	75,878	3,647	0	
	Total ...	1,250	3,02,207	3,03,457	85	3,01,738	1,024	20,296	3,23,143	1,490	95	49	1,634	12,862	10,148	23,010	0 0 0	3,00,133	2,95,385	4,764	16	
Rajshye	Bograh ...	0	15,855	15,855	0	15,832	253	27,279	43,364	0	0	23	23	6,637	12,503	19,140	21 2 3	24,224	22,307	1,917	0	
	Dinagepore ...	0	24,263	24,263	0	24,263	62	19,418	43,743	0	0	0	0	6,283	9,709	15,992	18 7 4	27,751	25,612	2,139	0	
	Maldah ...	105	40,234	40,339	0	39,979	117	17,353	57,449	360	0	0	360	7,370	7,954	15,324	14 14 2	42,125	41,446	679	0	
	Pubnah ...	0	18,072	18,072	0	18,072	59	7,182	25,313	0	0	0	0	3,070	2,821	5,891	13 1 1	19,422	18,091	1,331	0	
	Rajshye ...	0	23,377	23,377	0	23,377	288	8,607	32,272	0	0	0	0	7,931	3,641	11,572	27 11 2	20,700	18,986	1,714	0	
	Rungpore ...	161	25,042	25,203	0	24,788	1,258	88,495	1,14,541	363	52	0	415	7,866	44,248	52,114	11 2 3	62,427	59,021	3,406	0	
	Total ...	266	1,46,843	1,47,109	0	1,46,311	2,037	1,68,334	3,16,682	723	52	23	798	39,157	80,876	1,20,033	0 0 0	1,96,649	1,85,463	11,186	0	
	Carried over ...	73,124	13,59,614	14,32,738	57,888	12,60,630	7,017	1,89,952	15,15,487	38,523	5,590	70,107	1,14,220	84,062	91,751	1,75,813	0 0 0	12,39,674	13,24,569	29,403	14,298	

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Divisions.	Districts.	Demands.			Collections.					Balances.				Charges.			Percentage of charges to collection after deducting the cost of Opium run both sides.	Net Revenue.		Increase.	Decrease.	Remarks.
		Balance of previous year.	Hal.	Total.	Balance.	Hal.	Miscellaneous.	Opium sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realiaztion.	Total.	General.	Cost of Opium at Rupees 5-8 per seer.	Total.		1858-59.	1857-58.			
	Brought forward	73,124	13,59,614	14,32,738	57,888	12,60,630	7,017	1,89,952	15,15,487	38,523	5,590	70,107	1,14,220	84,062	91,751	1,75,813	0 0 0	13,39,674	13,24,569	29,403	14,298	
Dacca.	Backergunge ...	0	32,502	32,502	0	32,502	2,641	28,030	63,173	0	0	0	0	6,147	11,012	17,159	11 12 6	46,014	43,962	2,052	0	
	Dacca ...	0	73,603	73,603	0	73,603	786	23,384	97,773	0	0	0	0	9,828	9,893	19,721	11 2 11	78,052	65,179	12,873	0	
	Furreedpore ...	0	12,033	12,033	0	12,033	32	4,083	16,148	0	0	0	0	2,689	1,604	4,293	18 7 5	11,855	9,467	2,388	0	
	Mymensing ...	0	1,00,137	1,00,437	0	1,00,437	78	23,328	1,23,843	0	0	0	0	7,933	10,682	18,615	7 0 1	1,05,228	68,165	37,063	0	
	Sylhet ...	1,218	42,862	44,080	1,218	42,789	178	19,948	64,133	0	73	0	73	4,433	9,097	13,530	8 0 10	50,603	40,995	9,608	0	
	Cachar ...	0	1,871	1,871	0	1,871	196	14,772	16,839	0	0	0	0	898	6,770	7,668	8 14 8	9,171	8,698	473	0	
	Total ...	1,218	2,63,308	2,64,526	1,218	2,63,235	3,911	1,13,545	3,81,909	0	73	0	73	31,928	49,058	80,986	0 0 0	3,00,923	2,36,466	64,457	0	
Chittagong.	Chittagong ...	0	25,555	25,555	0	25,444	112	31,866	57,422	71	10	30	111	8,363	10,954	19,317	18 0 0	38,105	29,962	8,143	0	
	Tipperah ...	0	24,386	24,386	0	24,386	26	2,744	27,156	0	0	0	0	3,672	1,078	4,750	14 1 3	22,406	18,866	3,540	0	
	Bullooah ...	0	9,773	9,773	0	9,769	52	1,287	11,108	4	0	0	4	3,387	472	3,859	31 13 6	7,249	6,369	880	0	
	Total ...	0	59,714	59,714	0	59,599	190	35,897	95,686	75	10	30	115	15,422	12,504	27,926	0 0 0	67,760	55,197	12,563	0	
Nuddea.	Nuddea ...	45	25,888	25,933	45	25,858	218	16,900	43,021	30	0	0	30	4,654	6,197	10,851	12 10 6	32,170	32,613	0	443	
	Jessore ...	0	25,311	25,311	0	25,311	84	12,446	37,841	0	0	0	0	4,186	4,564	8,750	12 9 2	29,091	25,050	4,041	0	
	Moorshedabad ...	94	98,474	98,568	94	97,602	845	27,256	1,25,797	872	0	0	872	8,848	10,719	19,567	7 11 0	1,06,230	1,00,089	6,141	0	
	Baraset ...	0	17,970	17,970	0	17,970	200	13,684	31,854	0	0	0	0	2,213	4,704	6,917	8 2 5	24,937	16,431	8,506	0	
	24-Pergunnahs ...	0	2,31,322	2,31,322	0	2,30,783	17,552	76,816	3,25,151	539	0	0	539	14,669	26,406	41,075	4 14 6	2,84,076	2,74,219	9,857	0	
	Barrackpore ...	0	18,492	18,492	0	18,492	2	8,072	26,566	0	0	0	0	1,301	2,775	4,076	5 7 5	22,490	6,868	15,622	0	
	Calcutta ...	0	4,97,583	4,97,583	0	4,49,530	0	1,06,998	5,56,528	48,053	0	0	48,053	31,635	36,780	68,415	6 1 4	4,88,113	4,72,102	16,011	0	
	Total ...	139	9,15,040	9,15,179	139	8,65,546	18,901	2,62,172	11,46,758	49,494	0	0	49,494	67,506	92,145	1,59,651	0 0 0	9,87,107	9,27,372	60,178	443	
Burdwan.	Bancoorah ...	0	28,129	28,129	0	28,129	114	3,986	32,229	0	0	0	0	5,328	1,566	6,894	17 5 3	25,335	25,792	0	457	
	Beerbhoom ...	165	36,211	36,376	14	36,211	0	5,390	41,615	0	0	151	151	3	2,118	2,121	0 0 0	39,494	38,303	1,191	0	
	Burdwan ...	4	70,515	70,519	4	70,094	270	19,355	89,723	0	380	41	421	11,976	7,097	19,073	14 7 10	70,650	68,436	2,214	0	
	Hooghly ...	0	96,664	96,664	0	96,664	178	69,848	1,66,690	0	0	0	0	18,689	24,010	42,699	13 2 8	1,23,991	1,10,642	13,349	0	
	Midnapore ...	14	32,522	32,536	0	32,497	237	53,362	86,096	39	0	0	39	7,989	18,343	26,332	11 12 7	59,764	56,740	3,024	0	
	Total ...	183	2,64,041	2,64,224	18	2,63,595	799	1,51,941	4,16,353	39	380	192	611	43,985	53,134	97,119	0 0 0	3,19,234	2,99,913	19,778	457	

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Cuttack	Cuttack ...	0	26,434	26,434	0	26,315	3,552	27,456	57,323	100	19	0	119	3,959	9,438	13,397	8	4	3	43,926	40,646	3,280	0
	Pooree ...	0	11,016	11,016	0	10,756	1,144	8,816	20,716	249	11	0	260	2,772	3,030	5,802	15	8	4	14,914	14,465	449	0
	Balasore ...	0	5,979	5,979	0	5,975	0	53,167	59,142	4	0	0	4	2,309	18,276	20,585	5	10	4	38,557	38,556	1	0
	Total ...	0	43,429	43,429	0	43,046	4,696	89,439	1,37,181	353	30	0	383	9,040	30,744	39,784	0	0	0	97,397	93,667	3,730	0
Chota Nagpore.	Hazareebaugh ...	4,450	55,447	59,897	471	55,447	136	741	56,798	1,282	2,697	0	3,979	5,508	341	5,849	9	12	1	50,949	45,250	5,699	0
	Lohurdugga ...	3,368	51,624	54,992	2,205	50,388	0	1,100	53,693	655	350	1,394	2,399	2,245	550	2,795	4	3	7	50,898	47,303	3,595	0
	Maunbhoom ...	0	27,953	27,953	0	27,953	123	2,268	30,344	0	0	0	0	5,944	891	6,835	20	2	10	23,509	20,931	2,578	0
	Total ...	7,818	1,35,024	1,42,842	2,676	1,33,788	259	4,112	1,40,835	1,937	3,047	1,394	6,378	13,697	1,782	15,479	0	0	0	1,25,356	1,13,484	11,872	0
Assam.	Gowalparrah ...	0	7,059	7,059	0	7,038	0	36,260	43,298	0	0	21	21	120	19,943	20,063	0	8	3	23,235	26,476	0	3,241
	Kamroop ...	0	2,752	2,752	0	2,752	0	19,820	22,572	0	0	0	0	436	10,901	11,337	3	11	9	11,235	12,225	0	990
	Luckimpore ...	0	0	0	0	0	0	27,730	27,730	0	0	0	0	0	15,251	15,251	0	0	0	12,479	17,208	0	4,729
	Durrung ...	0	267	267	0	264	0	11,380	11,644	0	0	3	3	0	6,259	6,259	0	0	0	5,385	6,053	0	668
	Nowgong ...	0	0	0	0	0	0	11,760	11,760	0	0	0	0	0	6,468	6,468	0	0	0	5,292	6,417	0	1,125
	Seebsagur ...	0	0	0	0	0	0	34,800	34,800	0	0	0	0	0	19,140	19,140	0	0	0	15,660	9,558	6,102	0
	Total ...	0	10,078	10,078	0	10,054	0	1,41,750	1,51,804	0	0	24	24	556	77,962	78,518	0	0	0	73,286	77,937	6,102	10,753
	Darjeeling Superintendency ...	0	3,584	3,584	0	3,584	0	0	3,584	0	0	0	0	0	0	0	0	0	0	3,584	3,544	40	0
Arracan.	Akyab ...	0	58,654	58,654	0	58,654	1,604	41,008	1,01,266	0	0	0	0	5,403	14,096	19,499	6	3	2	81,767	71,609	10,158	0
	Ramree ...	0	12,129	12,129	0	12,129	0	8,736	20,865	0	0	0	0	0	3,003	3,003	0	0	0	17,862	14,952	2,910	0
	Sandoway ...	0	2,961	2,961	0	2,961	0	4,880	7,841	0	0	0	0	0	1,677	1,677	0	0	0	6,164	4,289	1,875	0
	Total ...	0	73,744	73,744	0	73,744	1,604	54,624	1,29,972	0	0	0	0	5,403	18,776	24,179	0	0	0	1,05,793	90,850	14,943	0
	Grand Total ...	82,482	31,27,576	32,10,058	61,939	29,76,821	37,377	10,43,432	41,19,569	90,421	9,130	71,747	1,71,298	2,71,599	4,27,856	6,99,455	7	5	8	34,20,114	32,22,999	2,23,066	25,951

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No. 2.

Comparative Statement of Abkarry Demands, Collections and Balances.

Divisions.	Districts.	1857-58. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1858-59. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	Remarks.
Patna.	Patna ..	1,859	2,17,491	2,19,350	2,15,636	630	1,192	2,17,458	3,714	1,859	2,15,371	2,17,230	2,16,177	800	2,710	2,19,687	1,053	
	Behar ..	0	2,39,337	2,39,337	2,30,987	150	0	2,31,137	8,350	8,350	2,39,141	2,47,491	2,41,009	180	224	2,41,413	6,482	
	Sarun ...	16,282	1,84,571	2,00,853	1,79,383	0	80	1,79,463	21,470	21,940	1,68,101	1,90,041	1,67,488	0	567	1,68,055	22,553	
	Shahabad ...	2,114	1,00,205	1,02,319	58,931	10	0	58,941	43,388	39,459	99,438	1,38,897	57,273	0	0	57,273	81,624	
	Dinapore ..	0	46,505	46,505	46,505	0	357	46,862	0	0	47,231	47,231	47,231	0	439	47,670	0	
	Tirhoot ..	0	1,30,001	1,30,001	1,30,001	6	16	1,30,023	0	0	1,41,282	1,41,282	1,41,282	342	16	1,41,564	76	
	Total ...	20,255	9,18,110	9,38,365	8,61,443	796	1,645	8,63,884	76,922	71,608	9,10,564	9,82,172	8,70,384	1,322	3,956	8,75,662	1,11,788	
Bhaugulpore.	Bhaugulpore ...	0	1,08,168	1,08,168	1,08,168	1,243	0	1,09,411	0	0	1,09,148	1,09,148	1,09,148	1,518	0	1,10,666	0	
	Monghyr ..	182	1,10,382	1,10,584	1,10,532	370	0	1,10,902	32	32	1,10,458	1,10,490	1,10,490	422	0	1,10,912	0	
	Purneah ..	734	81,555	82,289	79,784	16,948	602	97,334	2,505	1,218	82,601	83,819	82,185	18,356	1,024	1,01,565	1,634	
	Total ...	916	3,00,105	3,01,021	2,98,484	18,561	602	3,17,647	2,537	1,250	3,02,207	3,03,457	3,01,823	20,296	1,024	3,23,143	1,634	
Rajshahye.	Bograh ..	0	14,139	14,139	14,139	26,808	285	41,232	0	0	15,855	15,855	15,832	27,279	253	43,364	23	
	Dinagepore ...	0	22,858	22,858	22,858	17,586	44	40,488	0	0	24,263	24,263	24,263	19,418	62	43,743	0	
	Maldah ..	55	40,356	40,411	39,629	17,436	78	57,143	782	105	40,234	40,339	39,979	17,353	117	57,449	360	
	Pubna ..	0	16,984	16,984	16,984	6,790	65	23,839	0	0	18,072	18,072	18,072	7,182	59	25,313	0	
	Rajshahye ..	0	22,157	22,157	22,157	7,859	268	30,284	0	0	23,377	23,377	23,377	8,607	288	32,272	0	
	Rungpore ..	0	24,451	24,451	24,182	88,154	1,025	1,13,361	269	161	25,042	25,203	24,788	88,495	1,258	1,14,541	415	
	Total ..	55	1,40,945	1,41,000	1,39,949	1,64,633	1,765	3,06,347	1,051	266	1,46,843	1,47,109	1,46,311	1,68,334	2,037	3,16,682	798	

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DACCA.	Backergunge ..	0	29,476	29,476	29,476	26,929	4,264	60,669	0	0	32,502	32,502	32,502	28,030	2,641	63,173	0	
	Dacca ...	0	61,879	61,879	61,879	22,067	452	84,398	0	0	73,603	73,603	73,603	23,384	786	97,773	0	
	Furreedpore ..	178	10,294	10,472	10,472	2,794	0	13,266	0	0	12,033	12,033	12,033	4,083	32	16,148	0	
	Mymensing ..	0	65,749	65,749	65,749	18,888	17	84,654	0	0	1,00,437	1,00,437	1,00,437	23,328	78	1,23,843	0	
	Sylhet ...	0	36,992	36,992	35,606	18,312	195	54,113	1,386	1,218	42,862	44,080	44,007	19,948	178	64,133	73	
	Cachar ...	0	1,631	1,631	1,631	14,772	14	16,417	0	0	1,871	1,871	1,871	14,772	196	16,839	0	
	Total ...	178	2,06,021	2,06,199	2,04,813	1,03,762	4,942	3,13,517	1,386	1,218	2,63,308	2,64,526	2,64,453	1,13,545	3,911	3,81,909	73	
CHITTAGONG.	Chittagong ..	0	21,157	21,157	21,002	26,527	187	47,716	155	0	25,555	25,555	25,444	31,866	112	57,422	111	
	Tipperah ...	0	20,850	20,850	20,850	2,716	8	23,574	0	0	24,386	24,386	24,386	2,744	26	27,156	0	
	Bullooah ...	0	9,077	9,077	9,077	1,252	102	10,431	0	0	9,773	9,773	9,769	1,287	52	11,108	4	
	Total ..	0	51,084	51,084	50,929	30,495	297	81,721	155	0	59,714	59,714	59,599	35,897	190	95,686	115	
NUDDEA.	Nuddeah ...	0	29,528	29,528	29,483	12,176	187	41,846	45	45	25,888	25,933	25,903	16,900	218	43,021	30	
	Jessore ...	0	21,790	21,790	21,790	11,659	292	33,741	0	0	25,311	25,311	25,311	12,446	84	37,841	0	
	Moorshedabad ...	90	93,381	93,471	91,640	28,245	394	1,20,279	1,831	94	98,474	98,568	97,706	27,256	845	1,25,797	872	
	24-Pergunnahs ..	0	2,52,404	2,52,404	2,47,358	1,01,736	2,011	3,51,105	5,046	0	2,67,784	2,67,784	2,67,245	98,572	17,754	3,83,571	539	Including Barraset and Barrackpore.
	Calcutta ...	0	4,35,277	4,35,277	4,27,915	1,05,630	173	5,33,718	7,362	0	4,97,583	4,97,583	4,49,530	1,06,998	0	5,56,528	48,053	
	Total ...	90	8,32,380	8,32,470	8,18,186	2,59,446	3,057	10,80,689	14,284	139	9,15,040	9,15,179	8,65,685	2,62,172	18,901	11,46,758	49,494	
BURDWAN.	Bancoorah ...	0	28,651	28,651	28,651	3,745	274	32,670	0	0	28,129	28,129	28,129	3,986	114	32,229	0	
	Beerbhoom ...	179	36,100	36,279	36,114	5,068	0	41,182	165	165	36,211	36,376	36,225	5,390	0	41,615	151	
	Burdwan ...	0	69,301	69,301	69,164	15,394	423	84,981	137	4	70,515	70,519	70,098	19,355	270	89,723	421	
	Hooghly ...	0	91,393	91,393	91,393	51,280	781	1,43,454	0	0	96,664	96,664	96,664	69,848	178	1,66,690	0	
	Midnapore ...	0	31,496	31,496	31,441	50,756	89	82,286	55	14	32,522	32,536	32,497	53,362	237	86,096	39	
	Total ...	179	2,56,941	2,57,120	2,56,763	1,26,243	1,567	3,84,573	357	183	2,64,041	2,64,224	2,63,613	1,51,941	799	4,16,353	611	
CUTTACK.	Cuttack ...	135	25,327	25,462	24,775	26,000	3,079	53,854	687	0	26,434	26,434	26,315	27,456	3,552	57,323	119	
	Pooree ...	58	10,831	10,889	10,839	8,360	1,044	20,243	50	0	11,016	11,016	10,756	8,816	1,144	20,716	260	
	Balasore ...	0	6,375	6,375	6,375	52,587	0	58,962	0	0	5,979	5,979	5,975	53,167	0	59,142	4	
	Total ...	193	42,533	42,726	41,989	86,947	4,123	1,33,059	737	0	43,429	43,429	43,046	89,439	4,696	1,37,181	383	
	Carried over ...	21,866	27,48,119	27,69,985	26,72,556	7,90,883	17,998	34,81,437	97,429	72,664	29,05,146	29,79,810	28,15,914	8,42,946	35,514	36,93,374	1,64,896	

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Divisions.	Districts.	1857-58. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1858-59. Demands. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	Remarks.
	Brought forward	21,866	27,48,119	27,69,985	26,72,556	7,90,883	17,998	34,81,437	97,429	72,664	29,05,146	29,79,810	28,15,914	8,42,946	35,514	36,93,374	1,64,896	
Chota Nagpore.	Hazareebaugh ...	23,536	52,174	75,710	51,192	444	57	51,693	24,518	4,450	55,447	59,897	55,918	744	136	56,798	3,979	
	Lohurdugga ...	4,464	51,320	55,784	49,146	781	0	49,927	6,638	3,368	51,624	54,992	52,593	1,100	0	53,693	2,399	
	Maunbhoom ...	0	26,579	26,579	26,579	1,582	259	28,420	0	0	27,953	27,953	27,953	2,268	123	30,344	0	
	Total ...	28,000	1,30,073	1,58,073	1,26,917	2,807	316	1,30,040	31,156	7,818	1,35,024	1,42,842	1,33,788	4,112	259	1,40,835	6,378	
Assam.	Gowalparah ...	0	5,455	5,455	5,455	46,980	0	52,435	0	0	7,059	7,059	7,038	36,260	0	43,298	21	
	Kamroop ...	169	2,623	2,792	2,792	21,890	0	24,682	0	0	2,752	2,752	2,752	19,820	0	22,572	0	
	Luckimpore ...	0	0	0	0	38,240	0	38,240	0	0	0	0	0	27,730	0	27,730	0	
	Durrung ...	0	473	473	473	12,400	0	12,873	0	0	267	267	264	11,380	0	11,644	3	
	Nowgong ...	0	0	0	0	14,260	0	14,260	0	0	0	0	0	11,760	0	11,760	0	
	Seebsagur ...	0	0	0	0	21,270	0	21,270	0	0	0	0	0	34,800	0	34,800	0	
	Total ...	169	8,551	8,720	8,720	1,55,040	0	1,63,760	0	0	10,078	10,078	10,054	1,41,750	0	1,51,804	24	
	Darjeeling ...	0	3,544	3,544	3,544	0	0	3,544	0	0	3,584	3,584	3,584	0	0	3,584	0	
Arracan.	Akyab ...	1,075	35,052	36,127	36,127	53,584	592	90,303	0	0	58,654	58,654	58,654	41,008	1,604	1,01,266	0	
	Ramree ...	0	7,245	7,245	7,245	11,744	0	18,989	0	0	12,129	12,129	12,129	8,736	0	20,865	0	
	Sandoway ...	0	2,315	2,315	2,315	3,008	0	5,323	0	0	2,961	2,961	2,961	4,880	0	7,841	0	
	Total ...	1,075	44,612	45,687	45,687	68,336	592	1,14,615	0	0	73,744	73,744	73,744	54,624	1,604	1,29,972	0	
	Grand Total ...	51,110	29,34,899	29,86,009	28,57,424	10,17,066	18,906	38,93,396	1,28,585	82,482	31,27,576	32,10,058	30,38,760	10,43,432	37,377	41,19,569	1,71,298	

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No. 3.

Statement showing the number of persons arrested, convicted and imprisoned under the Excise laws, during the year 1858-59.

Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of fines imposed.	Amount of fines realized.
Behar ..	4	3	Not stated.	Not stated.	Not stated.
Patna ..	11	11	" "	Rs. 625	Rs. 254
Sarun ..	13	4	" "	Not stated.	Not stated.
Shahabad ...	3	3	" "	Rs. 65	" "
Tirhoot ...	15	8	" "	" 12	Rs. 11
Dinapore ..	8	5	" "	" 40	" 5
Bhaugulpore ...	No information.			...	..
Monghyr ..	" "			...	..
Purneah ..	5	1	...	" 10	" 10
Dinagepore ..	7	..	...	..	...
Rungpore ...	No information.			...	
Bogra ..	3	2	2	Rs. 30	..
Malda ..	No information.			..	
Rajshaye ...	15	3	1	" 10	Rs. 10
Pubna ...	No information.			..	
Mymensing ..	8	6	6	..	..
Sylhet ...	20	5	Not stated.	Not stated.	Rs. 36
Cachar ...	..	..	...	..	...
Dacca ..	38	18	Not stated.	Not stated.	Rs. 334
Furreedpore ...	..	..	...	...	..
Backergunge ...	..	..	..	..	..
Chittagong ..	No information.			..	...
Bullooah ..	5	3	...	Rs. 12	Rs. 12
Tipperah ..	..	..	...	..	..
Jessore ...	7	2	2	Rs. 60	" "
Nuddea ..	23	13	4	" 818	Rs. 263
Moorshedabad ...	55	22	..	" 29	" 29
24-Pergunnahs ..	97	40	16	" 837	" 516
Calcutta ..	59	50	4	" 4,500	" 3,340
Beerbhoom ..	No information.			...	...
Burdwan ..	31	13	11	" 950	" 125
Bancoorah ...	45	27	Not stated.	" 3,860	...
Hooghly ..	67	51	33	Not stated.	Rs. 210
Midnapore ..	17	10	1	Rs. 100	" 100
Balasore ..	6	4	1	" 100	" 70
Cuttack ..	62	24	5	" 74	" 40
Pooree ...	13	9	1	" 72	" 72
Lohardugga ..	10	6	1	" 116	" 106
Hazareebagh ..	23	21	3	" 179	" 38
Maunbhoom ..	12	1	..	" 2	" 2
Akyab ...	69	2	1	" 70	" 60
Ramree ...	15	11	1	" 220	" 204
Sandoway ..	2	2	1	" 25	" 25

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No. 4.

Abstract of Abkarry Revenue Settlement Estimates for the year 1859-60.

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Ganjah	Siddhee	Churus.	Bhang	Majoom.	Moddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.	Remarks.
Patna, ..	Patna, ..	1,86,538	0	35,911	12,500	0	0	0	0	304	0	96	0	2,35,349	
	Behar, ..	1,66,604	0	63,322	9,071	0	0	0	0	144	0	224	0	2,39,363	
	Sarun, ..	1,27,221	0	29,038	19,150	0	0	0	0	0	0	0	0	1,75,409	
	Shahabad, ..	61,132	0	13,005	10,078	0	0	1,500	500	0	0	0	0	86,215	
	Dinapore, ..	35,523	0	10,195	0	0	0	0	0	0	0	144	0	46,087	
	Tirhoot, ..	64,128	0	76,195	12,369	0	0	101	207	96	0	16	0	1,53,112	
	Total, Rs. ..	6,41,146	0	2,27,595	63,168	0	0	1,601	707	592	0	480	0	9,35,241	
Bhaugulpore, ...	Bhaugulpore, ..	Farmed	..	...	..	..	...	...	..	..	...	...	..	1,10,048	
	Monghyr, ..	69,561	0	30,665	9,478	0	0	313	58	301	0	12	0	1,10,378	
	Purneah, ..	41,890	0	5,369	36,154	0	0	0	0	5,149	0	48	0	88,610	
	Total, Rs. ..	1,11,451	0	36,034	45,632	0	0	313	58	5,450	0	60	0	3,09,036	
Rajshahye, .	Bograh, ..	4,260	126	0	11,575	0	0	0	0	1,224	0	0	0	17,185	
	Dinagepore, ..	7,589	126	1,395	11,187	0	0	11	17	4,724	229	76	0	26,353	
	Maldah, ..	21,434	246	3,723	10,894	0	0	0	0	7,425	0	0	0	43,720	
	Moorshedabad, ..	52,006	11,394	6,023	23,064	183	0	0	0	5,953	0	384	0	99,006	
	Pubna, ..	5,015	109	11	14,119	0	40	17	0	972	0	0	0	20,284	
	Rajshahye, ..	10,785	91	320	10,408	11	23	0	23	3,117	0	96	0	24,875	
	Rungpore, ..	8,219	0	0	16,470	0	0	0	0	343	0	0	0	25,031	
	Total, Rs. ..	1,09,308	12,092	11,472	97,717	194	63	28	40	23,756	229	556	0	2,55,454	
Dacca, ...	Backergunge, ..	8,726	0	48	26,360	0	12	0	0	228	182	704	1,844	38,104	
	Dacca, ..	23,361	123	732	46,709	412	412	0	274	738	3,317	912	4,275	81,265	
	Furreedpore, ..	7,697	0	0	8,795	0	0	0	0	1,350	0	48	0	17,890	
	Mymensing, ..	22,835	0	0	89,744	0	0	0	0	1,095	1,369	288	2,555	1,17,886	
	Sylhet, ..	6,554	1,264	91	35,759	0	0	0	0	3,574	0	80	48	47,370	
	Cachar, ..	182	0	0	1,848	0	0	0	0	137	0	0	0	2,167	
	Total, Rs. ..	69,355	1,387	871	2,09,215	412	424	0	274	7,122	4,868	2,032	8,722	3,04,682	

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CHITTAGONG, ...	Chittagong, ...	8,483	0	813	12,461	0	0	0	0	938	229	336	48	23,308
	Tipperah, ...	6,960	0	12	21,966	0	0	0	23	120	46	48	412	29,587
	Bullooah, ...	3,220	0	0	6,875	0	0	6	0	0	0	0	0	10,101
	Total, Rs. ...	18,663	0	825	41,302	0	0	6	23	1,058	275	384	460	62,996
NUDDEA, ...	Nuddea, ...	19,335	509	137	8,686	74	183	0	0	686	0	96	0	29,706
	Jessore, ...	17,594	0	428	10,328	6	74	0	6	964	0	48	48	29,496
	Baraset, ...	9,832	0	188	6,490	23	143	0	0	2,754	0	0	0	19,430
	Barrackpore, ...	16,424	0	2,299	1,441	0	12	80	0	789	0	96	96	21,237
	24-Pergunnahs, ...	2,26,234	0	26,758	38,773	875	1,624	0	57	8,052	0	1,860	2,976	3,07,209
	Calcutta, ...	2,44,785	0	11,437	45,407	1,281	1,979	0	1,338	5,376	2,012	21,984	7,548	3,43,247
	Total, Rs. ...	5,34,204	509	41,247	1,11,125	2,259	4,015	80	1,401	18,621	2,012	24,084	10,668	7,50,325
BURDWAN, ...	Bancoorah, ...	11,826	13,066	198	3,037	34	17	0	17	509	0	96	0	28,800
	Beerbhoom, ...	Farmed at a Jummah of			...	...	..	...	...	..	..	...	..	36,100
	Burdwan, ...	31,751	24,070	3,778	8,670	120	166	0	11	618	0	336	1,242	70,762
	Hooghly, ...	70,552	0	6,285	10,637	332	778	0	11	3,408	23	624	2,667	95,317
	Midnapore, ...	18,575	23	1,576	12,033	80	28	0	25	1,544	0	96	139	34,119
	Total, Rs. ...	1,32,704	37,159	11,837	34,377	566	989	0	64	6,079	23	1,152	4,048	2,28,998
CUTTACK, ...	Cuttack, ...	10,800	0	8,455	8,001	37	0	0	16	1,064	0	240	183	28,796
	Pooree, ...	4,109	0	3,047	3,983	129	0	0	23	117	0	0	0	11,408
	Balasore, ...	1,460	0	731	2,663	0	2	0	2	1,176	0	0	0	6,034
	Total, Rs. ...	16,369	0	12,233	14,647	166	2	0	41	2,357	0	240	183	46,238
CHOTA NAGPORE, ..	Hazareebaugh, ...	49,155	0	3,017	2,110	103	0	0	0	0	0	0	0	54,385
	Lohardugga, ...	47,374	0	335	3,532	0	871	0	0	115	0	0	0	52,227
	Maunbhoom, ...	24,103	0	187	4,158	23	0	0	0	132	0	0	0	28,603
	Singbhoom, ...	4,870	0	0	613	0	0	0	0	0	0	0	0	5,483
	Total, Rs. ...	1,25,502	0	3,539	10,413	126	871	0	0	247	0	0	0	1,40,698

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Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Ganjah.	Siddhee.	Churus.	Bhang.	Majoom.	Moddut.	Cundoo.	Imported Wines and Spirits.	Rum.	Total.	Remarks.
Assam, ..	Goalparah, ...	2,373	0	0	7,300	0	0	0	6	860	0	0	0	10,539	
	Kamroop, ...	0	0	0	3,701	0	0	0	0	453	0	0	706	4,860	
	Durrung, ...	227	0	0	111	0	0	0	0	0	0	0	0	338	
	Luckimpore, ..	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Nowgong, ..	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Seebsagur, ..	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total, Rs. ..	2,600	0	0	11,112	0	0	0	6	1,313	0	0	706	15,737	
	Darjeeling, ...	2,636	0	0	1,024	0	0	0	0	0	0	48	0	3,708	
Arracan, ..	Akyab, ...	12,330	0	16,370	4,700	0	0	0	0	7,200	5,370	2,008	80	48,058	
	Ramree, ..	3,505	0	1,550	500	0	0	0	0	948	1,794	96	0	8,373	
	Sandoway, ..	1,310	0	850	31	0	0	0	0	1,068	468	315	0	4,042	
	Total, Rs. ...	17,145	0	18,750	5,231	0	0	0	0	9,216	7,632	2,419	80	60,473	

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No. 720.

FROM A. R. YOUNG, ESQ.,

Secretary to the Government of Bengal,

TO THE JUNIOR SECRETARY TO THE BOARD OF REVENUE, L. P.

Fort William, the 12*th April* 1860.

Abkarry.

SIR,

I AM directed by the Lieutenant-Governor to acknowledge the receipt of the Officiating Junior Secretary's letter No. 6, dated the 6th January last, reporting the Financial results of the Abkarry Administration of the Lower Provinces for the past official year 1858-59 and in reply to communicate the following observations thereon.

2. The total net increase of revenue during the year amounted, the Lieutenant-Governor observes, to Rupees 1,97,115 above that of 1857-58 in which year also there had been a large increase on the previous year's revenue from this source.

3. Notwithstanding the large remissions amounting to Rupees 36,310 made in the Patna Division on account of the closing of Liquor Shops in places where European Troops were stationed, the net revenue of the Division was only Rupees 872 less than that of 1857-58.

4. In Assam alone the falling off was considerable (Rupees 4,651) and not thoroughly accounted for. It is, the Lieutenant-Governor observes, attributed by the Board to decreased sales of Opium, but whether that falling off in the sales has been the effect of decreased consumption or increased cultivation is not stated.

5. None of the other Divisions appear to require special notice here. The Lieutenant-Governor is of opinion that the general results exhibited are satisfactory, and he has noticed with approbation the high terms in which the Officers named in the margin have been specially commended for their zealous exertions in the Abkarry Department.

Mr. Cunliffe in Behar.
Captain Emerson in Dinapore.
Mr. Casperz in Tirhoot.
Baboo Radhanath Bose in Purneah.
" Mothoornath Banerjee in Rajshahye.
" Soorjeecoomar Mookerjee in Bograh.
" Dwarkanath Bannerjee in Pubnah.
The late Baboo Koylas Chunder Dutt in Calcutta.
Baboo Gobindpersaud Sen in Moorshedabad.
Mr. Hampton in Hooghly.
Baboo Kalakant Bose in Midnapore.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary to the Government of Bengal.

[EXD. P. D'CRUZ.]

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41X

REPORT

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

LOWER PROVINCES,

For the year 1860-61.

Calcutta:
PRINTED AT THE BENGAL MILITARY ORPHAN PRESS.
6, Bankshall Street.

1861.

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No. 1065.

FROM RIVERS THOMPSON, ESQUIRE,

Officiating Secretary to the Board of Revenue,

TO THE SECRETARY TO THE GOVT. OF BENGAL.

Dated Fort William, the 27th September 1861.

SIR,

Abkarry.
H. STAINFORTH, and A. R. YOUNG, } ESQRS.

I HAVE the honor, by direction of the Board of Revenue, to submit the report on the Financial results of the Abkarry administration of the Lower Provinces for the past official year, 1860-61, together with the following statements, *viz* :—

No. I. Statement of demands, collections, balances, charges, and net revenue of all the Districts, showing also the percentage of charges to collections, and the increase and decrease of revenue for the year of report.

No. II. A comparative statement of the demands, collections, and balances with those of the previous year.

No. III. A memorandum showing the number of persons arrested, convicted, and imprisoned, for breach of the Excise laws during the year of report.

No. IV. A statement of collections made for each class of exciseable articles during the year of report, whether as duty or fees on licenses.

No. V. An abstract of the estimated revenue for the current year, 1861-62.

2. *Patna Division.*—The collections were Rupees 9,62,683 against Rupees 9,56,820 of last year. The balances have been reduced to less than half of what they were in 1859-60. The large balance in Sarun has been realized in full since the close of the year, and the remissions have decreased from Rupees 33,074 in the previous year to Rupees 10,442.

	1859-60.	1860-61.
	Rs.	Rs
Collections, ...	9,56,820	9,62,683
Expenses, ...	27,765	24,631
Net Revenue, ...	9,29,055	9,38,052
Percentage of charges to collections, ...	2-13-1	2-7-5
Balances, ...	62,410	30,101

3. In Patna the increase of revenue is mostly from spirits, while in Tirhoot it is from Ganja. In the latter District alone the farmer agreed to pay double duty on Ganja, and was allowed to retain the farm.

4. In Behar and Sarun the falling off is attributed to the cancelment of the farms of the Ganja Mehal, and to the remissions granted on account of certain liquor shops which had been closed in the former District.

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5. The decrease of Rupees 15,173 in Shahabad is nominal. There has been no falling off in the revenue, but the contrary. The unfavorable contrast in the amount realized during the year is owing to the greater part of the heavy Bakya demand of upwards of Rupees 40,000 outstanding at the close of 1858-59, having been recovered in 1859-60, together with the actual demand of the year, which enhanced the net collections of that year.

6. The falling off in Dinapore has been caused by the closing of all spirit and toddy shops within 3 miles of Cantonments. The cost of collection having continued the same, the percentage of charges is higher than it was in the previous year, but under recent orders the establishment has been reduced, so that next year the percentage, it is hoped, will be less.

7. The following Officers are commended by the Commissioner:—Messrs. Cunliffe, Wigram, and Morris, Collectors of Behar, Captain Emerson, Abkarry Superintendent of Dinapore, the Collectors of Sarun* and Tirhoot,† Mr. C. J. Muller, Deputy Collector of Patna, and Baboo Soorjee Coomar Mookerjee, Deputy Collector of Shahabad.

* Messrs. H. C. Richardson and R. J. Richardson and H. Rose.
† Messrs. H. L. Dampier and T. R. Lane.

8. *Bhaugulpore Division.*—In Bhaugulpore and Monghyr the Mehals were farmed out, with the exception of Ganja, which was taken out of the farmer's hands during the early part of the year. The large balance remitted in Bhaugulpore was on account of Ganja. The remaining balance of Rs. 4,008 was realized immediately after the close of the year. If this amount be added to the collections, the result is an increase instead of a decrease in the net revenue of the year, as shown in the statement. The decrease in Monghyr is principally from the Ganja Mehal. The increase in Purneah is owing to the double duty in Ganja.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	3,32,712	3,37,454
Expenses, ...	21,224	25,082
Net Revenue, ...	3,11,488	3,12,372
Percentage of charges to collections, ...	3-0-2	3-11-11
Balances, ...	710	16,085

9. Deputy Collectors Baboos Radanath Bose of Bhaugulpore and Monghyr, and Kallyprosono Rai Chowdry of Purneah, are deserving of credit for the manner in which they have discharged their duties.

10. *Rajshye Division.*—The results in this Division are very satisfactory. The entire demand, with the exception of a trifling balance of Rs. 89, was realized during the year, and the net revenue has increased by Rs. 58,500, principally from country Spirits, Ganja and Opium.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	4,84,449	5,31,052
Expenses, ...	1,30,504	1,18,607
Net Revenue, ...	3,53,945	4,12,445
Percentage of charges to collections, ...	11-2-7	9-6-5
Balances, ...	146	89

11. Mr. Macdonald, Collector of Rungpore, and W. Donough, the Deputy Collector

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of the District, the late Baboo Gobindpersad Sen, Deputy Collector of Moorshedabad, Baboo Mothoornath Banerjee, Deputy Collector of Rajshahye, and Moulvie Mahomed, Deputy Collector of Pubna, are favorably mentioned by the Commissioner, and deserve commendation. The Board regret that they have had to notice with dissatisfaction the proceedings of Mr. J. M. Lowis, the Collector of Malda. On one occasion especially he was open to the charge of great carelessness and indifference to the interests of this branch of the revenue under his supervision.

12. *Dacca Division.*—The returns from this Division are creditable to the Officers concerned. The entire demand, with the exception of a small nominal balance of Rs. 135 in Sylhet, was collected during the year, and there is an improvement in the net revenue to the extent of Rs. 14,742. The falling off in Furreedpore is principally in the Country Spirit and Ganja mehals, and in Mymensing in the latter mehal.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	4,35,797	4,41,668
Expenses,...	84,568	75,697
Net Revenue, ...	3,51,229	3,65,971
Percentage of charges to collections, ...	8-10-0	8-8-1
Balances, ...	337	135

13. *Chittagong Division.*—In this Division also the results are satisfactory. The revenue has increased by Rs. 3,504. The entire demand was realized in Tipperah and Bullooah, while the small balance in Chittagong was written off the accounts as irrecoverable. This balance was caused by the throwing up of the licenses of several small Ganja shops, the sales of which had considerably decreased owing to the doubled duty.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	96,479	1,00,244
Expenses, ...	26,114	26,375
Net Revenue, ...	70,365	73,869
Percentage of charges to collections, ...	17-0-3	16-6-3
Balances, ...	147	535

14. Mr. Kilby, Deputy Collector of Bullooah, Mr. Sarson, Deputy Collector of Chittagong, and Mr. Barber, Deputy Collector of Tipperah, are deserving of commendation.

15. *Nuddea Division.*—The general results of this Division are very satisfactory, showing a net increase of Rupees 77,809 in the revenue.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	10,93,127	11,77,350
Expenses,...	144,200	1,50,614
Net Revenue, ...	9,48,927	10,26,736
Percentage of charges to collections, ...	6-0-5	5-12-5
Balances, ...	3,656	6,531

16. In Jessore the increase in the cost of collections is owing to half of the salary of the Deputy Collector being charged to the Department, a change of practice now for the first time introduced.

17. In the 24-Pergunnahs there has been a decrease in the collections from Rum, but this is counterbalanced by the increase from Country Spirits. There has also been some increase from Taree and Ganja.

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18. In Barrackpore the collections from Country Spirits have fallen off in consequence of the closing of spirit shops in the Cantonments.

19. In Calcutta, although on the whole there is an increase of Rupees 8,994, yet it will be perceived that the collections from Country Spirits, Rum, and Ganja have decreased. This is attributed mainly to the vendors having in February 1860 cleared large quantities of these articles in anticipation of the increase in the rates of duty. In regard to Rum, the Superintendent writes:—"Since the increase of duty to 3 Rupees, vessels coming from England have taken their Rum "out of bond in England for the voyage to and from Calcutta, and although the "rate of duty was, by Government Order, dated the 13th February 1861, "reduced to 2 Rupees 4 annas per gallon, yet there seems no perceptible increase in the demand." For the Board's views on the general question of the duty on Rum and Country Spirits, I am directed to refer to my letter, No. 641, dated the 9th instant.

20. The increase in the charges of collection this year in Calcutta is owing to a moiety of the Superintendent's salary having been, now for the first time, charged to it: hitherto the entire sum has been charged to the 24-Pergunnahs.

21. The increase of Rupees 8,994 in the revenue of the Town, notwithstanding the circumstances alluded to in para. 20, is from Opium and Taree.

22. Mr. Hampton held charge of the Calcutta and 24-Pergunnahs Abkarry Superintendentship up to the 28th February 1861. He is spoken of in high terms by the Commissioner. Of Mr. Mackenzie, who succeeded Mr. Hampton, the Commissioner says:—"He is one of the most active Officers I have ever seen. He "appears only to require a little more practical knowledge of his work to entitle "him to rank among the best Superintendents of Abkarry in the service." Captain Baugh and Captain Pixley, Abkarry Superintendents of Barrackpore and Dum Dum, are likewise favorably mentioned by the Commissioner.

	1859-60.	1860-61.
	Rs.	Rs.
Collections, ...	4,22,313	4,44,844
Expenses, ...	94.218	75,470
Net Revenue, ...	3,28,095	3.69,374
Percentage of charges to collections,	10-15-6	7-12-1
Balances, ...	234	241

23. *Burdwan Division.*—In this Division the revenue has increased, while the charges of collection have been reduced. The net increase is Rs. 41,279.

24. In Beerbhoom alone has there been a falling off in the revenue, which the Commissioner attributes to the double duty on Ganja and the taking of the mehal out of the farmer's hands.

25. The following Deputy Collectors are noticed in terms of commendation by the Commissioner:—Baboo Ramnarain Sumadhur of Bancoora, Baboo Doorgapersad Ghose of Burdwan, Messrs. W. C. Grant and W. R. Pogson of Hooghly and Baboo Kumlakunt Bysack of Midnapore.

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26. *Cuttack Division.*—The net increase of revenue is Rs. 33,847. The collection charges in Pooree have been considerably reduced by charging to the Department only a part of the salary of the Deputy Collectors in proportion to the time devoted by them to the management of Abkarree duties. Before, it had been the practice to charge as much as half of their salaries to the Department, and as they were officers drawing Rs. 600 and 500 per mensem, the percentage appeared very high.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	1,45,965	1,85,706
Expenses	47,377	45,929
Net Revenue	98,588	1,39,777
Percentage of charges to collections ...	13-7-4	7-11-1
Balances	781	7,391

27. The balance this year contrasts unfavorably with that of the previous year. The large remissions are attributed to the enhancement of duties after the settlements for the year had been concluded, and which induced several vendors to throw up their licenses.

28. Sumbulpore appears for the first time in the Divisional Returns.

29. The officers deserving of commendation are Mr. Deare and Moulvie Mahomed Abdoollah, Deputy Collectors in Balasore ; Baboos Nursing Churn Doss and Ras Bahari Bose, Deputy Collectors in Pooree ; and Baboos Doorjodhun Doss, Koilas Chunder Ghose, and Juggomohun Rai, Deputy Collectors in Cuttack. The last is specially commended by both the Collector and Commissioner.

30. *Chota Nagpore Division.*—The revenue of this Division continues to improve, while the balance has decreased.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	1,44,642	1,63,419
Expenses	13,902	16,559
Net Revenue	1,13,740	1,46,860
Percentage of charges to collections ...	8-4-6	8-5-3
Balances	5,035	4,848

31. Singbhoom has been included for the first time in the Returns.

32. Captain J. S. Davies, and Captain Moncrieff of Lohurdugga, and Mr. S. C. Hampton, late Deputy Collector of Maunbhoom, are favorably noticed by the Commissioner.

33. *Assam Division.*—In this Division there has been a falling off in the collections of upwards of Rs. 5,000, principally under the heads of Country Spirits and Ganja, which is attributed to the enhancement of duty on these articles. But on the whole there is a net increase of Rs. 1,34,483, caused by the prohibition of the local cultivation of opium, and the consequent increase of sale of the exciseable drug. The entire demand, with the trifling exception of Rs. 19, was realized during the year.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	2,28,884	4,43,684
Expenses	90,434	1,70,751
Net Revenue	1,38,450	2,72,933
Percentage of charges to collections ...	0-6-6	0-3-3
Balances	962	19

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34. The excise law, which has not hitherto been in force in Nowgong, was this year introduced into the district.

35. *Darjeeling.*—The result of the management in this Territory is creditable to the Superintendent. The revenue, which continues to improve, and is Rs. 1,028 in excess of the revenue of last year, was realized in full during the year.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	3,784	4,812
Expenses	0-0	0-0
Net Revenue	3,784	4,812
Percentage of charges to collections ...	0-0	0-0
Balances	0-0	0-0

36. *Arracan Division.*—The Returns of this Division show an improvement in the revenue, the net increase being Rs. 12,768. The entire demand was collected during the year.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	1,19,526	1,33,583
Expenses	26,158	27,447
Net Revenue	93,368	1,06,136
Percentage of charges to collections ...	5-13-10	4-9-4
Balances	0- 0	0-0

37. Mr. J. Hind, Additional Assistant Commissioner in Akyab, Captain Ripley, Deputy Commissioner of Ramree, and Mr. Beddy, Deputy Commissioner of Sandoway, are deserving of commendation.

38. The results of the year's administration are very satisfactory. The collections and net revenue have increased in every Division, while the percentage of charges to collections has decreased in all, except in Bhaugulpore and Chota Nagpore, in neither of which, however, is it excessive. From the abstract on the margin, it will be perceived that the increase of net revenue over the net revenue of last year is Rs. 4,11,303.

	1859-60.	1860-61.
	Rs.	Rs.
Collections	44,64,498	49,26,499
Expenses	7,06,464	7,57,162
Net Revenue	37,58,034	41.69,337
Percentage of charges to collections ...	6-8-10	5-11-1
Balances	74,418	65,975

39. During the year under review, the following changes were introduced into the Department. A fee was for the first time taken on licenses for the retail vend of Ganja: the substitution of Sudder Distilleries for out-stills, under the orders of Government, was commenced ; and the price of Abkarry Opium was raised.

40. On the two former changes, a special Report was submitted to Government with my letter, No. 618, dated 30th ultimo. As regards Ganja it is shown in that Report, that while the consumption of that drug had decreased considerably, the revenue, owing to the duty having been doubled and the levy of a license fee, had increased.

41. With regard to Sudder Distilleries it was reported that the change of system was being gradually introduced, and that the first result of the change was naturally a diminution of the revenue. As the system extends, and the people become accustomed to it, there is no doubt the revenue will improve.

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42. The following is a list of the Sudder Distilleries which were opened during the year, and which were in existence previously, of the area of supply of each, and of the number of out-stills closed by each Distillery. The four Distilleries in the district of Burdwan were opened several years back. The list has been prepared from Returns lately received from Commissioners. On receipt of the Lieutenant-Governor's reply to the Board's special Report on the subject, all the Commissioners were addressed with a view to the extension of the system wherever practicable.

43. Since the close of the year several Distilleries have been opened.

Districts.	Site of Sudder Distillery.	Radius of Supply.	No. of Shops Supplied	No. of Out-stills Closed.
Patna,...	Begumpore, ...	6 miles, ...	34	Not stated.—Distillery has been in existence for some time.
Purneah, ...	Sudder Station, ...	21 „ ...	86	80
	Kishengunge, ...	17¼ „ ...	48	50
Baraset, ...	Sudder Station, ...		12	These shops supply the entire Division. All out-stills have been closed.
	Busseerhaut,...		19	
Jessore, ...	Mohungunge, ...		26	
	Koolneah, ...		28	
	Kessubpore, ...		8	
	Benodepore, ...		5	
Calcutta, ...	Manicktollah, ...		93	
24-Pergunnahs, ...	Kidderpore, ...		81	
	Sulkea,...		23	
	Barripore, ...		9	
	Chitpore, ...		19	
Nuddea, ...	Kishnaghur, ...		52	
	Santipore, ...		5	
	Chagda, ...		4	
Burdwan, ...	Sudder Station, ...	9 „ ...	23	21
	Culnah,...	6 „ ...	10	9
	Jamalpore, ...	8 „ ...	17	As these Distilleries have been in existence for some years, it is difficult to ascertain the number of out-stills that have been closed by them.
	Tatalpore, ...	12 „ ...	22	
Hooghly, ...	Tribenee, ...	18 „ ...	24	
	Bhuddressur,...	10 „ ..	38	
	Dhuniakhally, ...	10 „ ...	20	
	Bagnan, ...	16 „ ...	29	
	Rajbulhat, ...	10 „ ...	25	
	Pundooah, ...	6 „ ...	15	
	Jehanabad, ...	20 „ ...	43	28
Midnapore, ...	Sudder Station, ...	16 „ ...	17	19
Dacca, ...	Sudder Station, ...	12 „ ...	19	5

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44. The enhancement of the price of opium has led to a large increase of revenue in every Division, as will be seen from the Statement appended below. The increase in Assam is attributable also to the prohibition of the local cultivation.

Divisions.	Sale proceeds in 1859-60.	Sale proceeds in 1860-61.	Increase.
	Rupees.	Rupees.	Rupees.
Patna, ...	1,465	1,710	245
Bhaugulpore, ...	23,103	27,583	4,480
Rajshahye, ...	2,20,965	2,33,834	12,869
Dacca, ...	1,29,320	1,33,372	4,052
Chittagong, ...	33,588	38,473	4,885
Nuddea, ...	2,42,219	3,16,317	74,098
Burdwan, ...	1,56,189	1,58,964	2,775
Cuttack, ...	93,219	1,18,665	25,446
Chota Nagpore, ...	5,199	8,755	3,556
Assam, ...	2,14,044	4,32,936	2,18,892
Arracan, ...	59,168	78,022	18,854
Total, ...	11,78,479	15,48,631	3,70,152

I have the honor to be,

Sir,

Your most obedient Servant,

RIVERS THOMPSON,

Offg. Secy. to the Board of Revenue.

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No. I.

STATEMENT showing the Abkarry Demands, Collections, Balances, and Charges in the Districts of Bengal for the year 1860-61.

Divisions.	Districts.	Demands.			Collections.					Balances.				Charges.			Percentage of charges to collections after deducting the cost of Opium from both sides.	Net Revenue.		Increase.	Decrease.	Remarks.
		Balance of previous year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium sale proceeds.	Total.	Remitted.	To be reported for remission.	Under realisation.	Total.	General.	Cost of Opium at Rs. 5-8 per seer.	Total.		1860-61.	1859-60.			
Patna.	Patna ...	132	2,68,387	2,68,519	1	2,67,946	0	860	2,68,807	131	431	10	572	16,619	473	17,092	6 3 0	2,51,715	2,18,563	33,152	0	
	Behar ...	2519	2,36,631	2.39.150	2,519	2,29,286	268	455	2,32,528	7,333	0	12	7,345	435	250	685	0 2 11	2,31,843	2,41,221	0	9,378	
	Sarun ...	16,556	1,71.499	1,88,055	16,556	1,52,293	28	0	1,68,877	0	0	19,206	19,206	1,039	0	1,039	0 9 10	1,67,838	1,73,006	0	5,168	
	Shahabad ...	10,129	92,363	1,02,492	7,419	92,095	112	30	99,656	2,978	0	0	2,978	1,836	17	1,853	1 13 6	97,803	1,12,976	0	15.173	
	Dinapore ...	.....	28,649	28,649	.....	28,649	413	0	29,062	0	0	0	0	3,762	0	3,762	12 15 1	25,300	29,838	0	4.538	
	Tirhoot ...	4	1,63,256	1,63,260	4	1,63,256	128	365	1,63,753	0	0	0	0	0	200	200	0 0 0	1,63,553	1,53,451	10,102	0	
	Total ...	29,340	9,60,785	9,90,125	26,499	9,33,525	949	1,710	9,62,683	10,442	431	19,228	30,101	23,691	940	24,631	2 7 5	9,38,052	9,29,055	43,254	34,257	
Bhaugulpore.	Bhaugulpore, including Damon, i-koh ...	0	1,22,764	1,22,764	0	1,07,688	124	4,587	1,12,399	11,068	0	4,008	15,076	608	2,294	2,902	0 9 7	1,09,497	1,11,757	0	2 260	
	Monghyr ...	0	1,06,403	1,06,403	0	1,06,403	0	873	1,07.276	0	0	0	0	1,124	436	1,560	1 0 10	1,05,716	1,10,727	0	5,011	
	Purneah ...	214	95,854	96,068	0	95,059	597	22,123	1,17,779	735	274	0	1,009	10,416	10,204	20,620	9 10 11	97,159	89,004	8.155	0	
	Total ...	214	3,25,021	3,25,235	0	3.09,150	721	27,583	3,37,454	11,803	274	4,008	16,085	12,148	12,934	25.082	3 11 11	3,12,372	3,11,488	8,155	7,271	
Rajshahye.	Bograh ...	0	18,487	18,487	0	18 487	12	30,006	48,505	0	0	0	0	4,706	9,785	14,491	12 2 6	34,014	30,494	3,520	0	
	Dinagepore ...	0	26,651	26,651	0	26,633	102	25,435	52,170	18	0	0	18	6,462	8,787	15,249	14 14 4	36,921	31,996	4,925	0	
	Maldah ...	0	46,949	46,949	0	46,940	128	20,670	67,738	9	0	0	9	6,066	6,742	12,808	9 15 1	54,930	49,420	5.510	0	
	Moorshedabad...	0	1,09,483	1,09.483	0	1,09.466	1,028	36,464	1,46,958	17	0	0	17	9,312	10,142	19,454	6 12 10	1,27,504	1,12,606	14.898	0	
	Pubna ...	0	24.475	24,475	0	24,475	118	9,036	33,629	0	0	0	0	3,046	2,525	5,571	9 12 8	28.058	22,088	5,970	0	
	Rajshahye ...	0	19,031	19,031	0	19.031	8,146	12,015	39,191	0	0	0	0	5,441	3,376	8,817	15 3 2	30,374	26,207	4.167	0	
	Rungpore ...	0	40,674	40,674	0	40,629	2,024	1,00,208	1,42,861	23	22	0	45	7,771	34,446	42,217	7 2 8	1,00,644	81,134	19,510	0	
	Total ...	0	2,85,750	2,85,750	0	2,85,661	11,557	2,33,834	5,31,052	67	22	0	89	42,804	75,803	1,18,607	9 6 5	4,12,445	3,53,945	58,500	0	
	Carried over,...	29,554	15,71,556	16,01,11	26,499	15,28,336	13,227	2,63,127	18,31,189	22,312	727	23,236	46,275	78,643	89,677	1.68,320	15 9 9	16,62,869	15,94,488	1,09,909	45,528	

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Divisions.	Districts.	Demands.			Collections.					Balances.				Charges.				Net Revenue.				
		Balance of previous year.	Hal.	Total.	Bukya.	Hal.	Miscellaneous.	Opium Sale Proceeds.	Total.	Remitted.	To be reported for remission.	Under realization.	Total.	General.	Cost of Opium at 58 Rs. per seer.	Total.	Percentage of charges to collection, after deducting the cost of Opium from both sides.	1860-61.	1859-60.	Increase.	Decrease.	Remarks.
	Brought forward	29,554	15,71,556	16,01,110	26,499	15,28,336	13,227	2,63,127	1,83,189	22,312	727	23,236	46,275	78,643	89,677	1,68,320	15 9 9	16,62,869	15,94,588	1,09,909	43,528	
Dacca.	Backergunge ...	0	38,006	38,006	0	38,006	39	31,690	69,735	0	0	0	0	8,024	9,950	17,974	13 6 8	51,761	48,461	3,300	0	
	Dacca ...	0	83,924	83,924	0	83,924	375	23,239	1,07,538	0	0	0	0	9,608	7,230	16,838	9 9 3	90,700	87,662	3,038	0	
	Furreedpore ...	0	16,513	16,513	0	16,513	27	5,375	21,915	0	0	0	0	2,726	1,675	4,401	13 7 5	17,514	18,316	0	802	
	Mymensing ...	337	1,10,060	1,10,397	337	1,10,060	1,153	28,660	1,40,210	0	0	0	0	7,842	8,976	16,818	5 15 7	1,23,392	1,24,475	0	1,083	
	Sylhet ...	0	53,796	53,796	0	53,661	345	26,490	80,496	135	0	0	135	4,641	8,288	12,929	6 6 10	67,567	58,694	8,873	0	
	Cachar ...	0	3,517	3,517	0	3,517	339	17,918	21,774	0	0	0	0	1,177	5,560	6,737	7 4 0	15,037	13,621	1,416	0	
	Total ...	337	3,05,816	3,06,153	337	3,05,681	2,278	1,33,372	4,41,668	135	0	0	135	34,018	41,679	75,697	8 8 1	3,65,971	3,51,229	16,627	1,885	
Chittagong.	Chittagong ...	16	22,499	22,515	2	21,978	558	33,824	56,362	535	0	0	535	7,432	10,441	17,873	16 2 11	38,489	35,979	2,510	0	
	Tipperah ...	0	28,655	28,655	0	28,655	95	3,624	32,374	0	0	0	0	3,653	1,133	4,786	11 11 1	27,588	27,296	292	0	
	Bullooah ...	0	10,393	10,393	0	10,393	90	1,025	11,508	0	0	0	0	3,397	319	3,716	30 5 10	7,792	7,090	702	0	
	Total ...	16	61,547	61,563	2	61,026	743	38,473	1,00,244	535	0	0	535	14,482	11,893	26,375	16 6 3	73,869	70,365	3,504	0	
Nuddea.	Dum Dum ...	0	7,268	7,268	0	7,268	0	1,736	9,004	0	0	0	0	640	484	1,124	7 8 2	7,880	2,754	5,126	0	
	Nuddea ...	170	33,063	33,233	170	32,801	95	21,693	54,759	0	0	262	262	4,396	5,612	10,008	8 15 1	44,751	33,605	11,146	0	
	Jessore ...	295	33,513	33,808	295	33,098	83	19,096	52,572	0	0	415	415	6,756	5,319	12,075	14 4 9	40,497	33,751	6,746	0	
	Barasot ...	46	16,005	16,051	46	16,005	579	11,678	28,308	0	0	0	0	2,252	3,300	5,552	9 0 1	22,756	22,142	614	0	
	24-Pergunnahs ..	0	72,063	72,063	0	71,540	2,54,277	1,13,536	4,39,353	523	0	0	523	12,919	31,608	44,527	3 2 8	3,94,826	3,49,445	45,381	0	
	Barrackpore ...	0	18,425	18,425	0	18,425	0	8,862	27,287	0	0	0	0	1,234	2,475	3,709	4 15 6	23,578	23,776	0	198	
	Calcutta ...	0	84,136	84,136	0	78,805	3,47,546	1,39,716	5,66,067	5,331	0	0	5,331	34,748	38,871	73,619	6 9 5	4,92,448	4,83,454	8,994	0	
	Total ...	511	2,64,473	2,64,984	511	2,57,942	6,02,580	3,16,317	11,77,350	5,854	0	677	6,531	62,945	87,669	1,50,614	5 12 5	10,26,736	9,48,927	78,007	198	
Burdwan.	Bancoorah ...	0	30,652	30,652	0	30,652	6	4,931	35,589	0	0	0	0	3,830	1,375	5,205	11 3 1	30,384	26,470	3,914	0	
	Beerbhoom ...	137	34,816	34,953	14	34,816	0	7,032	41,862	0	0	123	123	628	1,958	2,586	1 9 2	39,276	40,554	0	1,278	
	Burdwan ...	0	72,861	72,861	0	72,755	217	18,836	91,808	92	14	0	106	8,912	5,248	14,160	10 4 8	77,648	68,879	8,769	0	
	Hooghly ...	0	1,11,986	1,11,986	0	1,11,986	97	63,038	1,75,121	0	0	0	0	9,731	17,553	27,284	6 2 10	1,47,837	1,30,195	17,642	0	
	Midnapore ...	9	35,159	35,168	0	35,156	181	65,127	1,00,464	12	0	0	12	7,953	18,282	26,235	9 10 9	74,229	61,997	12,232	0	
	Total ...	146	2,85,474	2,85,620	14	2,85,365	501	1,58,964	4,44,844	104	14	123	241	31,054	44,416	75,470	7 12 1	3,69,374	3,28,095	42,557	1,278	

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Cuttack	Cuttack ...	677	39,819	40,496	0	38,400	1,161	38,508	78,069	1,664	432	0	2,096	4,230	10,757	14,987	6 4 6	63,082	50,214	12,868	0
	Pooree ...	0	16,965	16,965	0	12,439	4,659	11,388	28,486	8,048	1,478	0	4,526	3,700	3,184	6,884	14 9 11	21,602	11,158	10,444	0
	Balasore ...	0	6,735	6,735	0	6,707	0	59,809	66,516	20	0	8	28	3,724	16,814	20,538	7 7 11	45,978	37,216	8,762	0
	Sumbulpore ...	855	3,561	4,416	605	3,070	0	8,960	12,685	246	0	495	741	0	3,520	3,520	0	9,115	7,342	1,773	0
	Total ...	1,532	67,080	68,612	605	60,616	5,820	1,18,665	1,85,706	4,978	1,910	503	7,391	11,654	34,275	45,929	7 11 1	1,39,777	1,05,930	33,847	0
Chota Nagpore.	Hazareebaugh...	0	61,966	61,966	0	61,966	615	888	63,469	0	0	0	0	5,781	407	6,188	9 2 7	57,281	51,630	5,651	0
	Lohardugga ...	1,550	57,076	58,626	1,535	53,068	0	1,862	56,465	0	3,202	821	4,023	1,770	732	2,502	3 2 9	53,963	51,172	2,791	0
	Maunbhoom ...	9	32,594	32,603	9	32,594	166	3,925	36,694	0	0	0	0	5,639	1,361	7,000	15 15 2	29,694	27,938	1,756	0
	Singbhoom ...	68	5,468	5,536	40	4,671	0	2,080	6,791	28	0	797	825	154	715	869	2 8 6	5,922	5,747	175	0
	Total ...	1,627	1,57,104	1,58,731	1,584	1,52,299	781	8,755	1,63,419	28	3,202	1,618	4,848	13,344	3,215	16,559	8 5 3	1,46,860	1,36,487	10,373	0
Assam.	Gowalparah ...	28	6,078	6,106	28	6,074	0	78,862	84,964	0	0	4	4	120	30,982	31,102	0 3 7	53,862	50,809	3,053	0
	Kamroop ...	925	3,140	4,065	925	3,140	0	54,670	58,735	0	0	0	0	432	21,477	21,909	1 2 7	36,826	15,501	21,325	0
	Lukhimpore ...	0	0	0	0	0	0	1,02,354	1,02,354	0	0	0	0	0	40,210	40,210	0	62,144	42,596	19,548	0
	Durrung ...	9	499	508	9	484	0	28,770	29,263	15	0	0	15	0	11,303	11,303	0	17,960	8,529	9,431	0
	Nowgong ...	0	88	88	0	88	0	65,702	65,790	0	0	0	0	0	25,811	25,811	0	39,979	13,684	26,295	0
	Seebsagur ...	0	0	0	0	0	0	1,02,578	1,02,578	0	0	0	0	0	40,416	40,416	0	62,162	7,331	54,831	0
	Total ...	962	9,805	10,767	962	9,786	0	4,32,936	4,43,684	15	0	4	19	552	1,70,199	1,70,751	0 3 3	2,72,933	1,38,450	1,34,483	0
	Darjeeling Superintendency.	0	4,812	4,812	0	4,812	0	0	4,812	0	0	0	0	0	0	0	0	4,812	3,784	1,028	0
Arracan.	Akyab ...	0	43,911	43,911	0	43,911	743	60,120	1,04,774	0	0	0	0	5,100	17,177	22,277	5 13 2	82,497	71,425	11,072	0
	Ramree ...	0	7,331	7,331	0	7,331	0	11,878	19,209	0	0	0	0	0	3,426	3,426	0	15,783	14,994	789	0
	Sandoway ...	0	3,576	3,576	0	3,576	0	6,024	9,600	0	0	0	0	0	1,744	1,744	0	7,856	6,949	907	0
	Total ...	0	54,818	54,818	0	54,818	743	78,022	1,33,583	0	0	0	0	5,100	22,347	27,447	4 9 4	1,06,136	93,368	12,768	0
	Grand Total ...	34,685	27,82,485	28,17,170	30,514	27,20,681	6,26,673	15,48,631	49,26,499	33,961	5,853	26,161	65,975	2,51,792	5,05,370	7,57,162	5 11 1	41,69,337	37,71,123	4,43,103	44,889

The difference between these figures and the figures in last year's Statement is owing to Sumbulpore and Singbhoom being included in this Statement.

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No. II.

COMPARATIVE STATEMENT of Abkarry Demands, Collections, and Balances.

Divisions.	Districts.	1859-60. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1860-61. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.
Patna	Patna ...	1,054	2,35,998	2,37,052	2,35,952	910	0	2,36,862	1,100	132	2,68,387	2,68,519	2,67,947	860	0	2,68,807	572
	Behar ...	6,482	2,39,069	2,45,551	2,41,532	255	300	2,42,087	4,019	2,519	2,36,631	2,39,150	2,31,805	455	268	2,32.528	7,345
	Sarun ...	20,190	1,75,426	1,95,617	1,75,421	0	0	1,75,421	20,196	16,556	1,71,499	1,88,055	1,68,849	0	28	1,68,877	19,206
	Shahabad ...	47,978	89,395	1,37,373	1,14,935	0	184	1.15,119	22,438	10,129	92,363	1,02,492	99,514	30	112	99,656	2,978
	Dinapore ...	0	47.944	47,944	33,362	0	353	33,715	14,582	0	28,649	28,649	28,649	0	413	29,062	0
	Tirhoot ...	76	1,53,235	1,53,310	1,53,235	300	81	1,53,616	75	4	1,63,256	1,63,260	1,63,260	365	128	1,63,753	0
	Total ...	75,780	9,41,067	10,16,847	9,54,437	1,465	918	9,56,820	62,410	29,340	9,60,785	9,90,125	9,60,024	1,710	949	9,62,683	30,101
Bhaugulpore	Bhaugulpore ...	0	1,10,212	1,10,212	1,10,212	3,091	0	1,13,303	0	0	1,22.764	1,22,764	1,07,688	4,587	124	1,12,399	15,076
	Monghyr ...	0	1,10,522	1,10,522	1,10,522	410	0	1,10,932	0	0	1,06,403	1,06,403	1,06,403	873	0	1,07,276	0
	Purneah ...	144	88,805	88,949	88,240	19,602	635	1,08,477	0	214	95,854	96,068	95,059	22,123	597	1,17,779	1,009
	Total ..	144	3,09,539	3,09,683	3,08,974	23,103	635	3,32,712	710	214	3,25,021	3,25,235	3,09,150	27,583	721	3,37,454	16,085
Rajshahye	Bograh ...	23	16,717	16,740	16,740	30,906	581	48,227	0	0	18,487	18,487	18,487	30,006	12	48,505	0
	Dinagepore ...	0	25,428	25,428	25,428	23,127	112	48,667	0	0	26,651	26,651	26,633	25,435	102	52,170	18
	Maldah ...	0	44,108	44,108	44,108	18.742	101	62,951	0	0	46,949	46,949	46,940	20,670	128	67,738	9
	Moorshedabad ...	0	1,00,240	1,00.240	1,00,146	32,096	733	1,32,975	94	0	1,09,483	1,09,483	1,09,466	36,464	1,028	1,46,958	17
	Pubna ...	0	20,266	20,266	20,266	7,376	113	27,755	0	0	24,475	24,475	24,475	9,036	118	33,629	0
	Rajshahye ...	0	25,329	25,329	25,329	10,200	263	35.792	0	0	19,031	19,031	19,031	12,015	8,145	39,191	0
	Rungpore ...	52	29,103	29,155	29,103	98,518	462	1,28,083	52	0	40,674	40,674	40,629	1,00,208	2,024	1,42,861	45
	Total ...	75	2,61,191	2,61,266	2,61,120	2,20,965	2,365	4,84,450	146	0	2,85,750	2,85,750	2,85,661	2,33,834	11,557	5,31,052	89

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Dacca.	Backergunge	...	0	35,618	35,618	35,618	30,013	2,622	68,253	0	0	38,006	38,006	38,006	31,690	39	69,735	0
	Dacca	...	0	81,845	81,845	81,845	23,286	608	1,05,739	0	0	83,924	83,924	83,924	23,239	375	1,07,538	0
	Furreedpore	...	0	17,294	17,294	17,294	5,685	361	23,340	0	0	16,513	16,513	16,513	5,375	27	21,915	0
	Mymensing	...	0	1,18,087	1,18,087	1,17,750	24.824	69	1,42,643	337	337	1,10,060	1,10 397	1,10,397	28,660	1,153	1,40,210	0
	Sylhet	...	0	47,537	47,537	47,537	25,852	104	73,493	0	0	53,796	53,796	53,661	26,490	345	80,496	135
	Cachar	...	0	2,616	2,616	2,616	19,660	53	22,329	0	0	3,517	3,517	3,517	17,918	339	21,774	0
	Total	...	0	3,02,997	3,02,997	3,02,660	1,29,320	3,817	4,35,797	337	337	3,05,816	3,06,153	3,06,018	1,33,372	2,278	4,41,668	135
Chittagong.	Chittagong	...	39	22,758	22,797	22,657	29,792	962	53,411	141	16	22,499	22,515	21,980	33,824	558	56,362	535
	Tipperah	...	0	29,127	29,127	29,127	2,772	198	32,097	0	0	28,655	28,655	28,655	3,624	95	32.374	0
	Bullooah	...	4	9,892	9,896	9,890	1,024	57	10,971	6	0	10,393	10,393	10,393	1,025	90	11,508	0
	Total	...	43	61,777	61,820	61,674	33,588	1,217	96,479	147	16	61,547	61,563	61,028	38,473	743	1,00,244	535
Nuddea.	Dum-Dum	...	0	2,164	2,164	2,164	1,280	0	3,444	0	0	7,268	7,268	7,268	1,736	0	9,004	0
	Nuddea	...	30	27,832	27,862	27,692	15,828	211	43,731	170	170	33,063	33,233	32,971	21,693	95	54,759	262
	Jessore	...	0	28,745	28,745	28,450	14,455	13	42,918	295	295	33,513	33,808	33,393	19,096	83	52,572	415
	Baraset	...	0	17,571	17,571	17,525	9,932	298	27,755	46	46	16,005	16,051	16,051	11,678	579	28,308	0
	24-Pergunnahs	...	0	2,66,285	2,66,285	2,65,804	85,632	44,853	3,96,289	481	0	72,063	72,063	71,540	1,13,536	2,54,277	4,39,353	523
	Barrackpore	...	0	20,121	20,121	20,121	7,776	2	27,899	0	0	18,425	18,425	18,425	8,862	0	27,287	0
	Calcutta	...	0	2,87,990	2,87,990	2,85,326	1,07,316	1,58,449	5,51,091	2,664	0	84,136	84,136	78,805	1,39,716	3,47,546	5,66,067	5,331
	Total	...	30	6,50,708	6,50,738	6,47,082	2,42,219	2,03,826	10,93,127	3,656	511	2,64,473	2,64,984	2,58,453	3,16,317	6,02,580	11,77,350	6,531
Burdwan.	Bancoorah	...	0	28,814	28,814	28,814	4,954	73	33,841	0	0	30,652	30,652	30,652	4,931	6	35,589	0
	Beerbhoom	...	151	36,100	36,251	36,114	6,994	0	43,108	137	137	34,816	34,953	34,830	7,032	0	41,862	123
	Burdwan	...	0	70,616	70,616	70,616	14,875	353	85,844	0	0	72,861	72,861	72,755	18,836	217	91,808	106
	Hooghly	...	0	95,513	95,513	95,513	73,560	397	1,69,470	0	0	1,11,986	1,11,986	1,11,986	63,038	97	1,75,121	0
	Midnapore	..	3	34,156	34,159	34,062	55,806	182	90,050	97	9	35,159	35,168	35,156	65,127	181	1,00,464	12
	Total	...	154	2,65,199	2,65,353	2,65,119	1,56,189	1,005	4,22,313	234	146	2,85,474	2,85,620	2,85,379	1,58,964	501	4,44,844	241
Cuttack.	Cuttack	...	19	29,256	29,275	28,547	31,791	4,789	65,127	728	677	39,819	40,496	38,400	38,508	1,161	78,069	2,096
	Pooree	...	11	11,768	11,779	11,726	9,696	1,177	22,599	53	0	16,965	16,965	12,439	11,388	4,659	28,486	4,526
	Balasore	...	0	6,507	6,507	6,507	51,732	0	58,239	0	0	6,735	6,735	6,707	59,809	0	66,516	28
	Total	...	30	47,531	47,561	46,780	93,219	5,966	1,45,965	781	677	63,519	64,196	57,546	1,09,705	5,820	1,73,071	6,650
Chota Nagpore.	Hazareebaugh	...	2,697	56,496	59,193	56,199	600	382	57,181	2,994	0	61,966	61,966	61,966	888	615	63,469	0
	Lohardugga	...	1,745	52,829	54,574	52,542	1,473	0	54,015	2,032	1,550	57,076	58,626	54,603	1,862	0	56,465	4,023
	Maunbhoom	...	0	30,265	30,265	30,256	3,126	64	33,446	9	9	32,594	32,603	32,603	3,925	166	36,694	0
	Total	...	4,442	1,39,590	1,44,032	1,38,997	5,199	446	1,44,642	5,035	1,559	1,51,636	1,53,195	1,49,172	6,675	781	1,56,628	4,023

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Divisions.	Districts.	1859–60. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.	1860–61. Demand. Bukya.	Hal.	Total.	Collections. Spirits and Drugs.	Opium.	Miscellaneous.	Total.	Balances.
Assam.	Gowalparah ...	21	10,580	10,601	10,573	68,742	0	79,315	28	28	6,078	6,106	6,102	78,862	0	84,964	4
	Kamroop ..	0	4,860	4,860	3,935	20,524	0	24,459	925	925	3,140	4,065	4,065	54,670	0	58,735	0
	Luckimpore ...	0	0	0	0	74,056	0	74,056	0	0	0	0	0	1,02,354	0	1,02,354	0
	Durrung ..	3	338	341	332	14,632	0	14,964	9	9	499	508	493	28,770	0	29,263	15
	Nowgong ...	0	0	0	0	23,188	0	23,188	0	0	88	88	88	65,702	0	65,790	0
	Seebsagur ...	0	0	0	0	12,902	0	12,902	0	0	0	0	0	1,02,578	0	1,02,578	0
	Total ...	24	15,778	15,802	14,840	2,14,044	0	2,28,884	962	962	9,805	10,767	10,748	4,32,936	0	4,43,684	19
	Darjeeling ...	0	3,784	3,784	3,784	0	0	3,784	0	0	4,812	4,812	4,812	0	0	4,812	0
Arracan.	Akyab ...	0	47,604	47,604	47,604	44,384	513	92,501	0	0	43,911	43,911	43,911	60,120	743	1,04,774	0
	Ramree ...	0	8,085	8,085	8,085	10,528	0	18,613	0	0	7,331	7,331	7,331	11,878	0	19,209	0
	Sandoway ...	0	4,156	4,156	4,156	4,256	0	8,412	0	0	3,576	3,576	3,576	6,024	0	9,600	0
	Total ...	0	59,845	59,845	59,845	59,168	513	1,19,526	0	0	54,818	54,818	54,818	78,022	743	1,33,583	0
	Grand Total....	80,722	30,59,006	31,39,728	30,65,312	11,78,479	2,20,708	44,64,499	74,418	33,762	27,73,456	28,07,218	27,42,809	15,37,591	6,26,673	49,07,073*	64,409

* The Revenues of Sumbulpore and Singbhoom have been omitted from this Statement, to admit of a fair comparison between the results of the two years.

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No. III.

STATEMENT showing the number of persons arrested, convicted, and imprisoned under the Excise Laws during the year 1860-61.

Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of fines realized.	Amount distributed to seizures.	Remarks.
Patna	15	15	4	265	90	0	
Behar	18	11	6	257	32	5	
Sarun	8	1	1	0	0	0	
Shahabad	2	0	0	0	0	0	
Dinapore	58	43	25	1,185	308	0	
Tirhoot	0	0	0	0	0	0	
Bhaugulpore ...	0	0	0	0	0	0	
Monghyr...	1	0	0	0	0	0	
Purneah	37	19	0	137	137	8	
Bograh	23	17	1	335	325	300	
Dinagepore... ...	11	4	0	68	68	0	
Maldah	14	9	1	81	73	1	
Moorshedabad ..	28	10	7	445	85	50	
Pubnah	0	0	0	0	0	0	
Rajshahye	6	1	0	30	30	0	
Rungpore	0	0	0	0	0	0	
Backergunge ...	0	0	0	0	0	0	
Dacca	17	11	1	126	101	32	
Furreedpore ...	4	3	1	25	25	12	
Mymensing... ...	7	4	3	200	8	0	
Sylhet	43	23	3	54	54	21	
Cachar	12	12	5	555	330	5	
Chittagong	40	26	7	619	364	201	
Tipperah	2	1	1	50	1	0	
Bullooah...	12	7	0	115	115	12	
Nuddea	10	5	0	26	26	18	Rs. 84 refunded on appeal.
Jessore	8	6	2	50	45	0	
Baraset	13	12	7	550	250	250	
24-Pergunnahs ...	44	25	8	2,412	2,022	*500	* Inclusive of fines refunded.
Calcutta	61	32	2	1,250	1,057	*991	
Barrackpore	10	6	0	170	170	50	
Dum Dum	21	19	2	305	250	155	
Bancoorah	29	22	6	200	70	0	
Beerbhoom... ...	5	3	0	6	6	0	
Burdwan...	10	8	0	532	50	0	
Hooghly	50	29	13	1,071	353	0	
Midnapore	28	24	10	472	30	0	
Cuttack	87	56	6	115	82	0	
Pooree	13	8	0	16	16	0	
Balasore	1	0	0	0	0	0	
Sumbulpore	24	24	0	134	134	0	
Hazareebaugh ...	81	35	6	425	299	0	
Lohardugga	7	3	0	5	5	0	
Manbhoom	0	0	0	0	0	0	
Gowalparah	0	0	0	0	0	0	
Kamroop	31	28	3	95	50	5	Rs. 45 were remitted, the culprit undergoing imprisonment in lieu of fine.
Durrung*	28	28	0	0	0	0	The persons arrested in Nowgong and Durrung were chiefly for the cultivation of opium. Their cultivation was destroyed, and they were warned and released.
Nowgong*	1,815	27	0	0	0	0	
Akyab	55	19	1	513	483	139	
Ramree	8	4	0	36	36	0	
Sandoway	1	1	0	16	16	0	
Darjeeling	17	16	0	395	395	188	
Total ...	2,815	657	132	13,341	7,991	2,938	

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No. IV.

STATEMENT of Collections made for each Class of Excisable Articles in the year 1860-61, *whether as duty or fees on licenses.*

Divisions.	Districts.	Country Spirits.	Putchwye.	Taree.	Ganjah.	Sidhee.	Churus.	Bhaung.	Majoom.	Muddut.	Chundoo.	Imported Wines and Spirits.	Rum.	Total.	Remarks.
Patna ...	Patna	2,14,614	0	36,757	15,785	0	0	0	0	332	0	460	0	2,67,948	
	Behar	1,60,993	0	64,119	6,333	0	0	244	0	122	0	262	0	2,32,073	
	Sarun	1,29,197	0	28,867	10,706	0	0	27	52	0	0	0	28	1,68,877	
	Shahabad	74,531	0	14,842	9,607	0	0	134	37	34	0	440	0	99,625	
	Dinapore	22,184	0	6,465	0	0	0	0	0	0	0	328	0	28,977	
	Tirhoot	64,580	0	78,832	19,511	0	0	29	153	155	0	128	0	1,63,388	
	Total Rs.	6,66,099	0	2,29,882	61,942	0	0	434	242	643	0	1,618	28	9,60,888	
Bhaugulpore ..	Bhaugulpore (including Domonikoh)	95,832	0	0	11,668	0	0	0	0	0	0	296	0	1,07,796	
	Monghyr...	68,834	0	30.655	5,283	0	0	313	58	301	0	959	0	1,06,403	
	Purneah	41,320	0	5,245	43,621	0	0	0	0	5,167	0	112	84	95,549	
	Total Rs....	2,05.986	0	35,900	60,572	0	0	313	58	5,468	0	1,367	84	3,09,748	
Rajshahye ...	Bograh	4,125	126	7	12,689	0	0	3	0	1,514	0	35	0	18,499	
	Dinagepore	7,695	126	1.078	12,254	0	0	34	17	5,079	228	121	0	26,632	
	Maldah	22,303	245	5,126	11,845	0	0	0	0	7,430	0	0	0	46,949	
	Moorshedabad	58,502	11,826	6,634	25,908	183	0	0	0	6,725	0	688	0	1,10,466	
	Pubna...	7,696	108	11	15,619	0	40	17	3	1,047	0	0	0	24,541	
	Rajshahye	10,205	91	378	3,800	11	23	0	23	3,157	0	0	1,388	19,076	
	Rungpore	8,310	0	0	33,667	0	0	0	0	336	0	100	76	42,489	
	Total Rs....	1,18,836	12,522	13,234	1,15,782	194	63	54	43	25,288	228	944	1,464	2,88,652	
Dacca	Backergunge	10,993	0	61	25,436	0	10	0	7	433	325	464	316	38,045	
	Dacca	30,542	132	883	47,095	274	183	0	137	517	2,558	1,220	698	84,239	
	Furreedpore	6,942	0	0	8,653	0	0	0	1	813	10	56	38	16,513	
	Mymensing	22,144	0	0	81,949	0	0	0	3	1,711	958	228	3,404	1,10,397	
	Sylhet	7,139	1,419	132	40,883	0	0	0	0	3,681	0	48	494	53,796	
	Cachar	365	0	0	2,990	0	0	0	13	137	0	12	0	3,517	
	Total Rs.	78,125	1,551	1,076	2,07,006	274	193	0	161	7,292	3,851	2,028	4,950	3,06,507	
Chittagong ...	Chittagong	8,244	0	782	12,096	0	0	0	0	590	125	144	450	22,431	
	Tipperah	6,956	0	13	21,325	0	0	0	17	120	148	48	48	28,675	
	Bullooah	3,212	0	35	7,193	0	0	6	6	0	0	0	0	10,452	
	Total Rs.	18,412	0	830	40,614	0	0	6	23	710	273	192	498	61,558	

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NUDDEA ...	Nuddea	21,304	1,099	140	9,307	17	40	0	0	733	0	88	72	32,800
	Jessore	19.150	0	264	12,954	6	67	0	0	849	0	59	48	33,397
	Baraset	6,861	0	447	5,224	17	63	0	0	3,704	0	12	256	16,584
	Barrackpore	3.628	0	1,973	1,922	0	11	80	0	1,456	0	320	9,036	18,426
	24-Pergunnahs,...	2,23 475	0	41,710	40,950	274	1,464	0	100	6,808	0	2,712	8,324	3,25,817
	Calcutta	2,05,285	0	18,633	31,025	1,277	2,118	0	1,665	5,376	2,112	22,235	1,36,625	4,26.351
	Dum-Dum	5,565	0	456	892	46	23	0	0	183	0	56	48	7,269
	Total Rs.	4,85.268	1,099	63,623	1,02,274	1,637	3,786	80	1,765	19,109	2,112	25,482	1,54,409	8,60,644
BURDWAN ...	Bancoorah	12,604	13,738	239	3,481	34	11	0	17	480	0	48	0	30,652
	Beerbhoom, ...	11,438	19,136	255	3,672	41	12	0	6	206	0	64	0	34,830
	Burdwan	34.148	24,489	3,989	8,812	115	170	0	11	616	0	372	164	72,886
	Hooghly	87,130	50	6.432	12,136	239	318	0	3	2,759	41	824	2,056	1,11,988
	Midnapore	18,798	23	1,730	12,643	80	29	0	25	1,710	0	160	139	35,337
	Total Rs.	1,64,118	57,436	12,645	40,744	509	540	0	62	5,771	41	1.468	2,359	2,85,693
CUTTACK ...	Cuttack	14,422	0	9,364	14,142	27	0	0	14	1,205	2	224	48	39,448
	Pooree	5,496	0	3,170	7,902	278	0	0	45	138	0	0	0	17,029
	Balasore	1,764	0	1,157	2,614	0	2	0	0	1,047	0	123	0	6,707
	Sumbulpore	2,875	0	45	0	0	0	0	0	150	0	0	0	3,070
	Total Rs.	24,557	0	13,736	24,658	305	2	0	59	2,540	2	347	48	66,254
CHOTA NAGPORE	Hazareebaugh	55,992	0	2,882	2,814	126	0	0	11	183	0	112	0	62,120
	Lohardugga	50,730	0	397	3,224	0	30	65	17	140	0	0	0	54.603
	Maunbhoom	28,040	0	181	4,221	11	0	0	0	167	0	0	0	32.620
	Singbhoom	3,964	0	0	747	0	0	0	0		0	0	0	4,711
	Total Rs.	1,38,726	0	3,460	11,006	137	30	65	28	490	0	112	0	1,54,054
ASSAM ...	Gowalparah	1,189	0	0	4,327	0	0	0	2	584	0	0	0	6,102
	Kamroop	0	0	0	3,043	0	0	0	0	316	0	0	706	4,065
	Durrung	228	0	0	200	0	0	0	0	65	0	0	0	493
	Lukhimpore	0	0	0	0	0	0	0	0	0	0	0	0	0
	Nowgong	56	0	0	0	0	0	0	0	32	0	0	0	88
	Seebsagur	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Rs.	1,473	0	0	7,570	0	0	0	2	997	0	0	706	10,748
	Darjeeling	3,146	0	0	1,542	0	0	0	0	60	0	64	0	4,812
ARRACAN ...	Akyab	11,388	0	18,855	3,080	0	0	0	0	4,914	4,269	1,373	32	43,911
	Ramree	2,640	0	1,060	374	0	0	0	0	1,319	1,842	96	0	7,331
	Sandoway	995	0	1,216	0	0	0	0	0	770	409	185	0	3,575
	Total Rs.	15,023	0	21,131	3,454	0	0	0	0	7,003	6,520	1,654	32	54,817
	Grand Total Rupees	19,19,769	72,608	39,55,17	6,77,164	3,056	4,614	952	2,443	75,371	13,027	35,276	1,64,578	33,64,375

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No. V.

ABSTRACT of Abkarry Revenue Settlement Estimates, for the year 1861–62.

Divisions.	Districts.	License Fee for.									Daily Tax for.									Excisable Articles with a fixed Duty on.			Total.	Remarks.
		Distillation of Country Spirits.	Retail of Imported Liquor.	Retail of Bengal Rum.	Retail of Country Spirits.	Retail of Ganja.	Retail of Muddut.	Retail of Chundoo.	Wholesale of Imported Liquor.	Wholesale of Bengal Rum.	Retail of Taree.	Retail of Country Spirits.	Retail of Putchwye.	Retail of Sidhee.	Retail of Churrus.	Retail of Bhaung.	Retail of Majoom.	Retail of Muddut.	Retail of Chundoo.	Country Spirits.	Ganja.	Rum.		
Patna.	Patna,	....	240	....	1,776	3,216	1,104	....	....	....	37,263	1,09,345	....	....	....	600	251	....	....	1,34,381	13,000	.....	3,01,176	
	Behar,	....	192	....	.....	912	144	....	32	....	63,322	1,66,604	....	....	....	425	....	....	....	.....	9,088	.....	2,40,719	
	Sarun,	....	....	48	.....	2,736	....	....	....	....	29,420	1,44,040	....	....	....	111	305	.....	....	.....	9,312	.....	1,85,972	
	Shahabad,	....	336	....	.....	2,400	48	....	112	....	10,570	79,087	....	....	....	317	84	....	....	.....	8,192	.....	1,01,146	
	Dinapore,	....	100	....	7,300	.....	...	....	....	....	5,377	23,527	....	....	....	....	....	....	....	.....	.....	.....	36,304	
	Tirhoot,	....	72	....	.....	.....	....	....	32	....	78,832	65,580	....	....	....	125	153	....	....	.....	20,812	.....	1,65,606	
	Total, Rs.	....	940	48	9,076	9,264	1,296	....	176	....	2,24,784	5,88,183	....	....	....	1,578	793	....	....	1,34,381	60,404	.....	10,30,923	
Bhagulpore.	Bhagulpore,	....	336	....	480	2,976	....	....	80	....	15,028	47,142	....	....	....	51	....	537	...	.....	.....	.....	66,630	The duty on Ganja and fees for distillation of Country Spirits in Bhagulpore and Monghyr have not been given as the Commissioner had no data on which to frame an Estimate. The Ganja Mehal has hitherto been farmed out in these districts.
	Monghyr,	....	....	....	312	2,496	....	....	....	....	42,283	95,749	....	....	....	23	34	....	....	.....	.....	.....	1,40,897	
	Purneah,	854	96	96	5,256	13,776	....	....	....	....	6,479	.....	....	....	....	....	....	5,442	....	20,486	39,690	60	92,235	
	Total, Rs.	854	432	96	6,048	19,248	....	....	80	....	63,790	1,42,891	....	....	....	74	34	5,979	....	20,486	39,690	60	2,99,762	
Rajshahye.	Bograh,	114	....	....	792	7,248	....	....	....	....	.....	.....	125	....	....	....	....	1,506	....	3,636	8,088	.....	21,509	
	Dinagepore,	....	48	....	.....	5,568	....	....	16	....	1,057	7,927	126	....	....	34	17	5,298	228	.....	9,724	.....	30,043	
	Maldah,	....	....	....	.....	2,832	....	....	....	....	5,099	24,244	245	....	....	....	....	7,431	....	.....	11,817	.....	51,668	
	Moorshedabad,	1,967	480	....	984	3,216	....	....	....	....	6,684	23,645	11,777	91	....	....	....	8,646	....	41,975	29,884	.....	1,29,349	
	Pubna,	....	48	....	.....	4,752	....	....	....	....	11	10,408	108	....	40	17	11	1,152	....	.....	11,048	.....	27,595	
	Rajshahye,	276	48	....	888	3,120	....	....	32	....	388	.....	91	11	23	....	23	3,411	....	8,825	9,873	1,643	28,652	
	Rungpore,	274	....	....	768	2,640	....	....	16	....	.....	.....	....	....	....	....	....	312	....	8,304	29,497	.....	41,841	
	Total, Rs.	2,631	624	....	3,432	29,376	....	....	64	....	13,239	66,224	12,472	102	63	51	51	27,786	228	62,740	1,09,931	1,643	3,30,657	
Dacca.	Backergunge,	....	240	480	.....	7,920	....	....	....	16	66	11,999	....	....	12	....	24	394	274	.....	21,000	.....	42,425	
	Dacca,	1,527	1,200	192	888	8,208	....	....	....	....	1,049	.....	137	274	91	....	205	525	2,555	30,542	39,841	450	87,674	
	Furreedpore,	225	48	48	240	2,448	....	....	....	....	.....	2,207	...	....	....	....	....	1,032	....	4,106	6,880	.....	17,234	
	Mymensing,	....	240	336	.....	19,344	....	....	16	32	.....	13,453	....	....	....	....	....	1,449	1,277	.....	50,480	11,948	98,575	
	Sylhet,	....	48	48	.....	12,048	....	....	16	....	91	7,568	2,404	....	....	....	....	3,564	....	.....	34,523	1,125	61,525	
	Cachar,	....	....	36	480	.....	....	....	....	....	.....	.....	...	....	....	....	....	182	....	913	3,467	.....	5,078	
	Total, Rs.	1,752	1,776	1,140	1,608	49,968	....	....	32	48	1,206	35,227	2,631	274	103	....	229	7,146	4,106	35,561	1,56,181	13,523	8,12,511	
Chittagong.	Chittagong,	84	144	96	1,056	3,360	....	....	....	....	763	411	....	....	....	....	....	576	125	2,025	11,280	293	20,213	
	Tipperah,	....	96	96	.....	5,328	....	....	....	....	11	9,952	....	....	....	....	17	137	297	.....	19,317	.....	35,251	
	Bullooah,	....	....	....	.....	2,160	....	....	....	....	.....	3,644	....	....	....	....	....	....	....	.....	5,200	.....	11,004	
	Total, Rs.	84	240	192	1,056	10,848	....	....	....	....	774	14,007	....	....	....	....	17	713	422	2,025	35,797	293	66,468	

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NUDDEA.	Nuddea,	251	48	....	5,580	2,448	....	....	....	....	160	.....	1,055	17	40	....	....	709	....	18,011	8,790	.....	37,108	The settlements effected by the Collector and Mr. Hampton have been increased by Mr Mackenzie, by Rs. 3,918 in Baraset, Rs. 27,408 in the 24-Pergunnahs, and Rs. 17,651 in Calcutta. Those amounts, are included in this Statement.
	Jessore,	156	144	96	4,410	3,792	....	....	....	....	91	.....	....	6	51	....	....	428	....	12,510	9,280	.....	30,064	
	Baraset,	125	96	288	4,104	1,968	....	....	....	....	228	.....	....	....	68	....	....	5,042	....	5,000	6,000	.....	22,919	
	Barrackpore,	....	144	288	90	192	....	....	144	....	2,078	.....	....	91	23	....	....	1,368	....	3,500	1,730	6,827	16,475	
	24-Pergunnahs,	5,375	4,608	2,736	22,986	3,456	....	....	384	....	53,381	.....	....	297	1,825	....	57	9,764	....	2,70,000	40,000	6,000	4,20,869	
	Calcutta,	4,500	21,216	19,788	13,140	2,304	5,712	2,640	0	....	20,668	.....	....	1,277	2,213	....	2,327	....	....	2,50,000	32,000	1,30,000	5,07,785	
	Dum-Dum,	....	....	48	180	48	....	....	48	....	502	.....	....	46	23	....	23	183	....	5,931	912	.....	7,944	
	Total, Rs.	10,407	26,256	23,244	50,490	14,208	5,712	2,640	576	....	77,108	.....	1,055	1,734	4,248	....	2,407	17,583	....	5,64,952	98,712	1,42,827	10,44,154	
BURDWAN.	Bancoorah,	....	96	....	.....	816	....	....	16	....	288	14,608	14,752	38	15	....	21	1,015	....	.....	2,988	.....	34,658	The Hoogly Revenue has been greatly over-estimated.
	Beerbhoon,	....	....	....	.....	2,568	....	....	0	....	.....	.....	The entire Mehal, excepting Ganja, farmed at							31,766	.....	.....	34,334	
	Burdwan,	1,848	7,290	192	336	2,544	....	....	0	....	4,340	.....	31,268	103	171	....	....	542	....	36,956	7,252	.....	92,842	
	Hooghly,	2,202	672	288	17,190	2,784	....	....	32	....	7,813	.....	....	325	388	....	....	3,040	23	1,76,220	14,076	3,915	2,28,968	
	Midnapore,	....	144	....	11,264	4,896	....	....	16	....	1,483	.....	.....	183	....	....	....	2,407	....	11,406	8,000	.....	39,799	
	Total, Rs.	4,050	8,202	480	28,790	13,608	....	....	64	....	13,924	14,608	46,020	649	574	....	21	7,004	23	2,56,348	32,316	3,915	4,30,596	
CUTTACK.	Cuttack,	250	96	48	264	4,224	....	....	48	....	10,992	2,095	....	31	....	....	10	1,209	....	11,992	10,200	.....	41,459	
	Pooree,	31	....	....	178	2,208	....	....	....	....	3,087	6,789	....	297	....	....	51	157	....	.....	5,802	.....	18,600	
	Balasore,	....	96	....	.....	528	....	....	....	....	1,302	641	....	....	2	....	....	1,176	....	.....	1,203	.....	4,948	
	Sumbulpore,	....	....	....	.....	.....	....	....	....	....	60	3,955	....	....	....	....	....	200	....	.....	.....	.....	4,215	
	Total, Rs.	281	192	48	442	6,960	....	....	48	....	15,441	13,480	....	328	2	....	61	2,742	....	11,992	17,205	.....	69,222	
CHOTA NAGPORE.	Hazareebaugh,	....	....	....	.....	432	....	....	48	....	2,927	56,813	....	169	....	....	42	274	....	.....	2,813	.....	63,518	
	Lohardugga,	....	....	....	.....	1,920	....	....	....	....	449	58,371	....	160	36	....	25	184	....	.....	3,200	.....	64,345	
	Maunbhoom,	....	....	....	.....	768	....	....	....	....	205	27,824	....	11	....	....	....	175	....	.....	2,829	.....	31,812	
	Singbhoom,	....	....	....	.....	144	....	....	....	....	.....	4,665	....	....	....	....	....	....	....	.....	870	.....	5,679	
	Total, Rs.	....	....	....	.....	3,264	....	....	48	....	3,581	1,47,673	....	340	36	....	67	633	....	.....	9,712	.....	1,65,354	
ASSAM.	Gowalparah,	....	....	.....	192	1,200	....	....	....	....	.....	.....	....	....	....	....	2	391	....	1,000	4,800	.....	7,585	
	Kamroop,	360	....	....	192	480	....	....	....	....	.....	.....	....	....	....	....	....	324	....	5,000	1,920	.....	8,276	
	Durrung,	....	....	....	.....	48	....	....	....	....	.....	.....	....	....	....	....	....	105	....	.....	96	.....	249	
	Lukhimpore,	....	....	....	.....	0	....	....	....	....	.....	.....	....	....	....	....	....	....	....	.....	.....	.....	.....	
	Nowgong,	....	....	....	.....	0	....	....	....	....	.....	.....	....	....	....	....	....	139	....	.....	.....	.....	139	
	Seebsagur,	....	....	....	96	144	....	....	....	....	.....	.....	....	....	....	....	....	144	....	.....	160	.....	544	
	Total, Rs.	360	....	....	480	1,872	....	....	....	....	.....	.....	....	....	....	....	2	1,103	....	6,000	6,976	.....	16,793	
	Darjeeling,	....	....	....	.....	240	....	....	48	....	.....	4,146	....	....	....	....	....	60	....	.....	1,600	.....	6,094	
ARRACAN.	Akyab,	250	1,000	....	600	350	....	....	160	32	18,000	.....	....	....	....	....	....	1,500	3,500	10,000	2,800	.....	38,192	
	Ramree,	312	96	....	768	96	....	....	....	....	1,774	.....	....	....	....	....	....	1,770	2,610	12,500	240	.....	20,166	
	Sandoway,	22	....	48	144	0	....	....	....	....	976	.....	....	....	....	....	....	567	540	875	.....	.....	3,172	
	Total, Rs.	584	1,096	48	1,512	446	....	....	160	32	20,750	.....	....	....	....	....	....	3,837	6,650	23,375	3,040	.....	61,530	
	Grand Total Rs.	21,003	39,758	25,296	1,02,934	1,59,302	7,008	2,640	1,296	80	4,34,597	10,26,439	62,178	3,427	5,021	1,703	3,682	74,586	11,429	11,17,860	5,71,564	1,62,261	38,34,064	

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CALCUTTA:

PRINTED AT THE BENGAL MILITARY ORPHAN PRESS,

6, BANK'S HALL STREET.

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No. 566(A).

FROM E. H. LUSHINGTON, ESQ.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE.

Fort William, the 29th November 1861.

Mis. Rev.,
Abkarry.

SIR,

I AM directed to acknowledge the receipt of your letter No. 1065, dated the 27th September last, submitting the Board's Report on the financial results of the Abkarry Administration of the Lower Provinces for the past official year 1860-61, and in reply to communicate the following remarks of the Lieutenant-Governor thereon.

2. The Report, so far as financial results are concerned, is considered by the Lieutenant-Governor to be very satisfactory and creditable to the Department generally.

3. The Lieutenant-Governor observes, however, that, of the total increase of collection, Rupees 4,11,303, by far the greater part, *viz.*, Rupees 3,70,152, is upon Abkarry Opium; and of this last sum, by far the greater part, *viz.*, Rupees 2,18,892, is owing to the prohibition of Opium cultivation in Assam, and the supply of that Province wholly with Abkarry Opium; the remainder being due to a late enhancement of price. The success of these two measures, therefore, has been complete.

4. The Lieutenant-Governor begs the Board to furnish a special Report upon the Abkarry Opium Revenue, explaining the prices charged in the several Districts, and the changes of price and of system that have been made of late years, with the results. Especially, he will be glad to have an account of the effects of the late fundamental change of system in Assam, shewing how the change was carried out, and how it has been borne by the people. Important and interesting subjects such as this should find place in the future Annual Departmental Reports of the Board.

5. The Lieutenant-Governor trusts that, in the course of the current year, even if the Board are unable wholly to complete the abolition of Out-stills, substituting for them Sudder Distilleries, (whereby the tax is levied at a high fixed rate on the quantity of Spirits actually consumed, and the ground of the charge now made against the Department that it encourages consumption is removed,) they will be able to accomplish this most needful reform over the greater part of the country under their administration. Mr. Plowden, the Commissioner of Burdwan, in a late Report to the Board, has most truly said that "the Abkarry Department can never be respectable till the Out-still system is absolutely abolished, and the tax is levied at so

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much a gallon." This may now be accepted as the view universally taken outside the Department, and admitted by the most intelligent Officers in the Department. The opprobrium cannot too soon be removed.

6. As yet the Nuddea Division is the only one to which the Board can point as being wholly free from reproach on this account.

7. The Lieutenant-Governor takes it for granted that the lazy and pernicious system of farming the Abkarry of a whole District, or of any part of a District, has long ago been absolutely prohibited by the Board.

8. The Lieutenant-Governor thinks that the Forms of Statement appended to the Abkarry Reports are susceptible of great improvement.

9. The greater part of the Appendix is taken up by Statement No. 1, being a Jumma Wasil Bakee, Hal and Bukya, or an account of demands, collections, and balances, for the current and past years; to which are added the charges and cost of Opium, and a Comparative Statement of the nett collections. A Jumma Wasil Bakee Statement and a Hal and Bukya Statement are very appropriate for an Annual Land Revenue Report, of which the whole demand, or by far the greater part of the demand, is fixed before hand; but they are not appropriate for an Annual Abkarry Report, as under a sound system, universally applied, there should be no fixed demand and no balances of Abkarry Revenue, which ought to depend upon the actual consumption of excisable articles. Farming leases of the Excise Tax are blots in the system where they exist, which will not be renewed: this Statement, therefore, should be omitted in future Annual Reports. The same remarks apply to Statement No. 2, which is a comparative Jumma Wasil Bakee.

10. On the other hand, the Appendix contains no figures from which the progress of the Excise upon the several articles taxed in each District can be ascertained. No. 4 shews the collections on account of each article, but it shews no comparative results. And there is no Statement shewing the comparative results of the Abkarry Opium Revenue in the Appendix, though the body of the Report contains some general information on this point.

11. Statement No. 1 may be abolished, and instead of it may be substituted a Comparative Statement shewing the Abkarry collections, charges, cost of Opium, and nett Revenue for each District (*vide* Form No. 1 annexed). The above will contain all that is requisite in the present Statements Nos. 1 and 2. The Board will of course require for their own departmental purposes such Returns regarding balances for the year of report and preceding years, and of realizations and remissions, as are necessary. But these need not form part of the Appendix to their Annual Report to Government. Anything of interest or importance regarding the balances will be mentioned in the body of the Report.

12. The present Table No. 4 is useful, and may be retained as No. 3; but a column for Abkarry Opium gross collection should be added, and the column for remarks is not requisite.

13. This Table should be followed by Comparative Table for each article of Excise, shewing separately License Fees and Duty for the average of the last five years, for the year previous, and for the year of report. (See Form No. 4 appended). The collections on Abkarry Opium must find a place in this set of Tables.

14. The present Table No. 5 is well arranged, but an Estimate in detail in a matter dependent on future consumption must be mere guess, and seems out of place in a report of actual operations. This Table,

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therefore, may be suppressed; but instead of it may be given as Statement No. 2 a similarly arranged Table of the actual results of the year under report. A column of remarks will not be required: such remarks as are necessary should find place in the body of the Report.

15. In conclusion, I am desired to express the Lieutenant-Governor's disapprobation of the proceedings of Mr J. M. Lowis, the Collector of Maldah, as noticed by the Board in the 11th paragraph of their Report.

I have the honor to be,
SIR,
Your most obedient Servant,

E. H. LUSHINGTON,

Secretary to the Government of Bengal.

[Exd. J. H. Mendies.]

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

LOWER PROVINCES,

For the year 1861-62.

Calcutta:
PRINTED AT THE MILITARY ORPHAN PRESS.
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1862.

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No. 271.

To the OFFG. SECRETARY to the GOVT. of BENGAL.

Dated 17th September 1862.

Sir,

I am directed by the Board of Revenue to submit herewith their Report on the Financial results of the Abkarry administration of the Lower Provinces, for the year 1861-62, with the prescribed statements.

Abkaree.
A. Grote, and E. T. Trevor, Esqrs.

2. This Statement shows a net increase of Rupees 6,13,791 over the revenue of the preceding year, and the cost of collection has been generally reduced. The increase of cost in Bhaugulpore and Monghyr is owing to the introduction of the direct system of management in lieu of farms. In Dum-Dum and Barrackpore, the decrease of revenue, consequent on the reduction in the number of Troops at those Stations, accounts for the increase in the proportion borne to it by the charges.

Statement No. 1, Comparative Statement of Abkaree Revenue.

3. Of the increase in the Nuddea Division, amounting to Rupees 1,13,449, Rupees 77,880 are from Calcutta alone, principally in Rum; Assam owes its increase of Rupees 2,12,128 to the gradual decrease of the stocks of Kanee or indigenous Opium, which the Assamese had hoarded up; as these run out, the Natives are driven to the use of duty-paid Opium. Orders have lately been issued for extending the Abkaree law in general to Assam.

4. In the following Divisions also, the increase is striking.

Bhaugulpore	Rs. 88,726
Patna	„ 79,573
Burdwan	„ 51,705

5. In the last 10 years, the annual Net Revenue from Excisable Articles has increased by Rupees 24,06,997, of which upwards of 9 lacs is the increase of duty of Opium.

	Gross Collections.				
	1. Spirits and Drugs.	2. Opium.	3. Total.	4. Net Revenue.	5. Net proceeds of Opium.
1851-52	22,28,976	5,02,703	27,31,679	22,70,959	2,86,088
1861-62	36,68,650	19,22,124	55,90,774	46,77,956	12,75,394
Increase in 1861-62	14,39,674	14,19,421	28,59,095	24,06,997	9,89,306

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6. In the Spirit Mehal the principal features of the year have been the gradual extension of the Sudder Distillery or fixed duty system. The table in the margin shows the progress which has been made during the year in displacing the daily Tax system in each Division.

Statement No. 3, Collections on Country Spirits

Divisions.	No. of Sudder Distilleries established.			No. of Distilleries of which the establishment has been sanctioned, but not yet carried out.
	Before 1861-62.	In 1861-62.	Total.	
Bhaugulpore,	2	4	6	3
Burdwan ...	8	8	16	.....
Chittagong,	.....	1	1	2
Cuttack ...	2	.....	2	3
Dacca ...	2	18	20	1
Nuddea ...	10	1	11	.....
Patna ...	1	.....	1	17
Rajshahye ...	.....	7	7	11
Total, ...	25	39	64	37

7. During the year 1862-63, most Districts of the Nuddea, Burdwan, Rajshahye and Dacca Divisions, will be entirely under the fixed duty system. In the Bhaugulpore and Patna Divisions, experiments are being made, but the system is by no means so well adapted to the Spirit in use in those Divisions as it is to that of Lower Bengal, in which the Spirit is distilled from Molasses, and averages about 25 per cent. below London proof, while that in vogue in Behar is extracted from the Mowah flower, which is produced in every jungle. The Spirit itself is extremely weak; it has been proved and found to be as low as 92 per cent. below London proof. Such Spirit will not bear transport, and the Sudder Distilleries from which it is to be supplied must be placed at very short distances from one another, which entails increased expense.

Districts.	1860-61.				1861-62.			
	Quantity of Spirit consumed.			Revenue (being Duty and License fees.)	Quantity of Spirit consumed.			Revenue (being Duty and License fees.)
Hooghly	54.381	0	0	90,327 0 0	54.978	0	0	96,453 0 0
Midnapore	57,760	0	0	96,724 0 0	73.542	0	0	1,31,944 0 0
Dacca	6.656	8	0	30.542 5 0	19.279	8	0	28,437 13 4
Jessore	11,368	8	0	19.150 13 9¾	7,757	0	0	16,086 3 7½
Nuddea	8,996	13	0	15,588 8 6	9,901	9	0	18,207 15 6
24-Pergunnahs, including Calcutta	3,26,951	0	0	4,28,759 12 0	2,41,227	0	0	3,72,166 1 0
Patna	.....	...	...	1,16,620 0 0	.....	...	...	1,36,311 12 0
Total,...	4,66,103	13	0	7,97,712 7 3¾	4.06,685	1	0	7,99,606 13 5½

8. The Statement above compares the result in the years 1860-61 and 1861-62, in those Districts which have been under the Sudder Distillery system during the entire two years. It will be seen that the result is a general falling off in the quantity of Spirits consumed, and in some Districts in the amount of duty realized. The comparison, however, proves nothing against the system, there is little doubt that the year under notice would have shown a considerable increase in Revenue, had the conditions remained unaltered. The orders of Government, however, No. 75½ *a*, dated 13th February 1861, issued on the Petition of the Rum Distillers of Calcutta and its neighbourhood, directed the equalization of the duty on Rum and on Country Spirits,

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by raising the duty on the latter to Rupees 2-4 per Imperial Gallon, equivalent to Rupees 1-11 at 25 per cent under London proof, the former rate having been only 1-4 per Imperial Gallon, 25 per cent under London proof. The increased rate of duty was at once introduced by the Board into Calcutta and the Nuddea and Burdwan Divisions, as well as into other Districts in which the fixed duty system was firmly enough established to admit of this being done. The result was an immediate fall in the consumption, as illustrated in the Statement below. Not only does the enhanced price to the consumer

DISTRICTS.	Number of months in the year, omitting fractions during which the duty was levied at the higher rate, specifying the rate.	Consumption during those months.	Duty, including License Fees.	Consumption in the same number of months prior to that in which the duty was raised.	Duty including License Fees in those months.
Burdwan	4 Months	3222 0 0	7340 0 0	5465 0 0	9302 0 0
Hooghly...	4 Ditto	14344 0 0	31274 0 0	20009 0 0	32128 0 0
Chittagong	5 Ditto	1678 0 0	2164 0 0	1907 0 0	1678 0 0
Backergunge	3 Ditto	1740 0 0	3470 0 0	2596 0 0	3885 0 0
Cachar	4 Ditto	150 0 0	413 0 0	240 0 0	120 0 0
Dacca	4 Ditto	5330 0 0	10324 0 0	7734 0 0	10012 0 0
Furreedpore	4 Ditto	1038 0 0	1889 0 0	1113 0 0	1499 0 0
Jessore	4 Ditto	1564 0 0	4752 0 0	3092 0 0	5454 0 0
Nuddea	4 Ditto	2680 0 0	7727 0 0	4355 0 0	7363 0 0
Calcutta and 24-Pergunnahs	4 Ditto	25135 0 0	14818 0 0	112248 0 0	153962 0 0
Barrackpore	4 Ditto	446 0 0	1043 0 0	1200 0 0	1537 0 0
Total, ...	.....	57327 0 0	145164 0 0	159959 0 0	226440 0 0

act directly to decrease consumption, but the removal of the differential duty has transferred much of the consumption to Rum. The figures in the Statement given below comparing the sales of Rum and Country Spirits in Calcutta, during each of the quarter of the year 1861-62, will show how Rum is displacing Country Spirit. The Board have no doubt that the change will gradually extend to the Provinces, but they have not before them the figures necessary for the comparison.

PERIOD.	No. of Gallons Consumed.			Revenue levied in shape of Duty and License Fees.		
	Rum.	Country Spirits.	Total.	Rum.	Country Spirits.	Total.
1861-62.						
First Quarter	19717	35883	55600	44367	44854	89221
Second Quarter	21547	38169	59716	48481	47711	96192
Third Quarter	27867	32997	60864	62701	42866	105567
Fourth Quarter	33413	9172	42585	75180	20637	95817
Total of 1861-62.....	102544	116221	218765	230729	156068	386797

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9. In Behar the decrease shown in Statement 1 is nominal only, it being balance which was realized soon after the close of the year. The Dinapore decrease was caused by the transfer of ex-cantonment shops to the Patna jurisdiction. From the beginning of the year 1861-62, the farming of the Tirhoot, Sarun and Shahabad Districts has been abandoned, they have been taken under direct management, and experimental Sudder Distilleries are being opened.

10. In the Bhaugulpore Division, tracts of country have been transferred from Bhaugulpore to Monghyr, and the Santhal Pergunnahs, which account partly for the respective increase and decrease. In Purneah the decrease is attributed to the undue extension of the Sudder Distillery system, which has on this District caused a greater fall of revenue even than is usual on its first introduction. The Commissioner is opposed to the system for his Division, and the Board have now under their consideration whether any modification of it is necessary here.

11. The decrease in Monghyr is also owing to the extension of the Sudder Distillery system, but the Board have no doubt that the Revenue will recover itself gradually in this District.

12. In Moorshedabad an additional cause of decrease was the raising of the duty on Spirit to the full rate of 2-4 per Imperial Gallon London proof, which has checked consumption, and also the closing of shops, within 3 miles of Cantonments, in the interests of the European Soldiery.

13. In the Dacca, Nuddea, and Burdwan Divisions, also, the duty on Spirits manufactured in Sudder Distilleries has been raised to the full rate of Rs. 2-4 per Imperial Gallon London proof, thus equalizing it with that on Rum. The decrease of Country Spirit duty in the District of Burdwan is compensated for by the increase in the duty on Taree and Putchye, to the consumption of which the poorer classes are said to be driven by the high rate of duty on Country Spirit.

14. In Chittagong, the Local Authorities encountered great obstacles from the vendors in introducing tne Sudder Distillery system. No one could be induced to set up a still within the Distillery premises, but the authorities have been vigilant against smuggling, and the opposition is giving way.

In this District also it is reported that the poorer classes are taking to Putchye as a cheaper article. The Board contemplate the gradual increase of the tax on this liquor.

15. The Statement shews an increase in Tipperah caused by the location of a detachment of Military Police in the District.

16. In Cuttack the decrease is attributed to the new system of taxation. The loss, however, is compensated for by the increase on Taree.

17. The decrease in Goalpara is merely nominal. The duty used formerly to be paid into this treasury, but now it is levied at Kamroop, in which

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District, the distillery, a private one belonging to Mr. Becher, but under excise surveillance is situated. The increase in Kamroop appears in Statement 4.

Statement No. 4, Collections on Rum.

18. Of the large increase of Revenue under this head, Rupees 1,18,965 is due to Calcutta alone. It has been explained above, that the increase in consumption of this Spirit is owing to the late measure, for raising the duty of Country Spirit to a level with that on Rum 2-4 per Imperial Gallon, L. P.

Statement No. 5, Collections on Imported Wines and Spirits.

19. The marked increase in Calcutta and the 24-Pergunnahs is no more than might be expected from the greater number of Europeans and Americans belonging to the consuming classes.

Statement No. 6, Collections on Putchye.
Statement No. 7. Ditto on Taree.

20. The increase on collections in Putchye and Taree, as already explained, is owing to the poorer classes, who formerly consumed Country Spirits, having been driven by the high excise duty on that article to the use of these liquors.

Statement No. 8, Collections on Ganja.

21. The Ganja revenue still continues to increase, notwithstanding the doubling of the duty, and the imposition of a license fee on the retail trade. The Collections exceeded those of the previous year by Rupees 93,108.

Ganjah.

DIVISIONS.	1861-62.		LAST ENTIRE YEAR BEFORE THE DUTY WAS DOUBLED.	
	Quantity consumed.	Revenue derived.	Quantity consumed.	Revenue derived.
Bhaugulpore	774 19 14	84794	1653 21 0	66141
Burdwan	443 8 3	47852	947 24 0	37904
Chittagong	441 29 1	46507	926 13 0	37053
Cuttack	260 33 12	26367	379 11 0	15171
Dacca	2101 0 0	219132	4765 19 0	190619
Nuddea	1261 14 11	115422	2211 30 0	88470
Patna	1830 25 2	74786	1646 35 0	65875
Rajshahye	1315 22 15	134959	2457 39 0	98319
Assam	92 7 0	9561	164 17 0	6577
Chota Nagpore,...	127 29 14	14074	261 16 0	10456
Darjeeling	14 3 6	1327	38 22 0	1542
Total...	8662 33 14	774781	15453 7 0	618127

22. The Memo. above compares the results of 1861-62 with those of the last entire year before the fixed duty was raised from one to two Rupees a seer. As some of the Districts were under farm, and as previous to the doubling of the duty licensed, each Vendor bound himself to pay duty on what was estimated to be the monthly consumption of the tract of which his shop had the monopoly (whether he actually cleared that quantity or not,) the actual quantity consumed cannot be accurately stated, but for the purposes of comparison it has been assumed that every Rupee of duty represented a seer of Ganjah consumed, that being then the fixed duty. It will be seen that the

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measure of doubling the duty has proved most successful ; the consumption of the drug has been decreased by 6,790 maunds in the year, while the revenue has increased by Rupees 1,55,976.

23. The policy of the measure lately sanctioned for levying the duty at Rajshahye on all Ganjah exported to the North-Western Provinces, was illustrated in a case recently brought to the notice of the Board by the Commissioner of Patna. The farmer of the Ganjah Mehal at Benares purchased a quantity of the drug at Rajshahye, for exportation to his own District ; but on the arrival of the consignment at Patna it was discovered that there was a considerable deficiency. After enquiry it was discovered that the missing quantity had been diverted from its original destination and sent to Gya and Azimgurh ; whether that sent to Gya passed into consumption without payment of duty is still under enquiry.

G. O. No. 109A, dated 20th February 1862.

24. These Statements do not call for any particular remarks ; the collections under each of the heads have improved.

Statements Nos. 9 to 12, Collections on Siddhee, Churrus, Bhang and Majoom.

25. Under this head, the collections have increased by Rupees 2,87,652. The largest increase is in Assam, next in Burdwan, and then in Nuddea and Cuttack.

Statement No. 13, Collections on Abkarry Opium.

26. In Assam the increase is attributable as above stated to the stoppage of the Kanee cultivation, and the gradual exhaustion of the stores of it which the Assamese had collected. It is suspected that this cultivation has not yet entirely ceased, and the Government have recently ordered that the possession of Kanee shall in future be deemed a penal offence and punished accordingly.

G. O. No. 227 S, dated 2nd August 1862.

27. The falling off in Goalparrah and also in Dinajepore and Rungpore, is supposed to be owing to the consumption of illicit Opium smuggled across the frontier from Cooch Behar and Bootan. Instructions have been issued by the Board to the local Officers to take active measures against the smugglers, but no successful result has yet been obtained. In Sylhet the decrease has been caused by the Cossyah outbreak.

28. In consequence of the increase in the cost of manufacture of the drug, the Board have raised the prices in the several Districts from the 1st May 1862, as already reported to Government in their Letter No. 139, dated 3rd June last.

29. The collections in both these articles which are preparations from Opium, have increased. From Muddut the increase is considerable.

Statement No. 14, Collections on Muddut.
Ditto No. 15, Collections on Chundoo.

30. The Board have impressed on their Subordinates the expediency of giving rewards more fully and promptly to persons who assist in the detection and conviction of offenders against the Abkaree Law, in order to secure co-operation with the preventive force.

Statement No. 16, Arrests, Convictions, and Imprisonments.

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31. The Officers connected with this branch of the Revenue have, in general, conducted their duties to the satisfaction of their Superiors. The following are entitled to special credit :—

Baboo Soorjicoomar Mookerjee, Deputy Collector in Patna.

Mr. J. E. Howell, Deputy Collector in Tirhoot.

Mr. W. R. Davies, Deputy Collector in Bhaugulpore.

Baboo Kallyprosono Roy Chowdry, Deputy Collector in Moonghyr.

Baboo Gourdoss Bysack, Deputy Collector in Moorshedabad.

Mr. Sarson, Deputy Collector in Chittagong.

Of Mr. J. Mackenzie, Abkary Superintendent of Calcutta and 24-Pergunnahs, the Commissioner reports that "he has discharged his duties very "satisfactorily, shewing himself to be a highly efficient Officer of unusual energy "and most business-like habits, and taking a real interest in the business of "his Department, which has improved greatly in his hands."

Baboo Dwarkanath Banerjee, Deputy Collector in the 24-Pergunnahs.

Mr. Pogson, Deputy Collector in Hooghly. This Officer is most highly praised by the Commissioner.

Baboo Ramnarain Samudar, Deputy Collector in Burdwan.

Baboo Kumlakant Bysack, Deputy Collector in Midnapore.

Baboo Juggomohun Roy, Deputy Collector in Cuttack.

Mr. Plowden, the Commissioner of Burdwan, Mr. Money, Commissioner of Bhaugulpore, and Mr. Palmer, Collector of Hooghly, have taken the most marked interest in this branch of their duties, and have paid successful attention to it.

32. Arracan has this year been excluded from the report, as it is no longer under the Government of Bengal.

I have the honor to be,
SIR,
Your most Obedient Servant,

H. L. DAMPIER,
Secretary.

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No. 1.

COMPARATIVE STATEMENT of Abkarry Revenue for 1861-62.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Collections including proceeds of Opium.				Charges including cost of Opium.		Cost of Opium at Rs. 5-8 a seer.		Percentage of charges to collections after deducting cost of Opium from both sides.		Net Revenue found by deducting Col. 6 from Col. 2 and Col. 7 from Col. 3.			
Division.	DISTRICT.	Preceding year 1860-61.	Year of report 1861-62.	Increase.	Decrease.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	Preceding year 1860-61.	Year of report 1861-62.	Increase.	Decrease.
PATNA.	Patna	2,68,807	3,29,770	60,963	.....	17,092	15,348	473	402	6 3 0	4 8 7	2,51,715	3,14,422	62,707	.....
	Behar	2,32,528	2,26,732	.....	5796B	685	710	250	275	0 2 11	0 3 1	2,31,843	2,26,022	.....	5,821B
	Sarun	1,68,877	2,01,560	32,683	.....	1,039	1,974	.....	.....	0 9 10	0 15 8	1,67,838	1,99,586	31,748	.....
	Shahabad	99,658	9,970	314	.....	1,853	2,507	17	23	1 13 6	2 7 9	97,803	97,463	.....	340
	Dinapore	29,062	1,5[illegible]7	.....	13,705C	3,762	1,292	.....	.....	12 15 1	8 6 7	25,300	14,065	.....	11,235C
	Tirhoot	1,63,753	1,66,433	2,680	.....	200	366	200	366	....	....	1,63,553	1,66,067	2,514	.....
	Total ...	9,62,683	10,39,822	96,640A	19,501	24,631	23,197	940	1,066	2 7 5	2 0 7	9,38,052	10,17,625	96069A	17,396
BHAUGULPORE.	Bhaugulpore	1,03,988	1,08,833	4,850	.....	2,902	12,023	2,293	4,570	0 9 7	7 2 5	1,01,081	96,810	.....	4,271G
	Monghyr	1,07,276	1,75,588	68,312	.....	1,560	8,342	436	653	1 0 10	4 6 6	1,05,716	1,67,246	61,530	.....
	Paruiah	1,17,779	1,11,814	.....	5,965E	20,620	22,225	10,204	11,158	9 10 11	10 15 11	97,159	89,589	.....	7,570E
	Deoghur														
	Godda														
	Nya Doomka	9,115	48,152	39,037F	.....	.....	.....	.....	.....	....	....	9,115	48,152	39,037F	.....
	Pakour														
	Rajmehal														
	Total ...	3,38,153	4,44,387	112,199D	5,965	25,082	42,590	12,933	16,361	3 11 11	6 2 1	313,071	4,01,797	1,00,567D	11,841
RAJSHAHYE.	Boorah	48,505	49,748	1,243	.....	14,491	15,332	9,785	10,109	12 2 6	13 2 10	34,014	34,416	402	.....
	Dinagepore	52,170	50,771	.....	1,399H	15,249	14,368	8,787	7,557	14 14 4	15 12 2	36,921	36,403	.....	518
	Malda	67,738	72,902	5,164	.....	12,808	13,032	6,742	6,853	9 15 1	9 5 8	54,930	59,870	4,940	.....
	Moorshedabad	1,46,958	1,46,086	.....	872	19,454	18,255	10,142	10,978	6 12 10	5 6 2	1,27,504	1,27,831	327	.....
	Pubna	33,629	38,093	4,464	.....	5,571	5,927	2,525	2,733	9 12 8	9 0 11	28,058	32,166	4,108	.....
	Rajshye	39,191	40,004	813	.....	8,817	9,021	3,376	3,572	15 3 2	14 15 3	30,374	30,983	609	.....
	Rungpore	1,42,861	1,43,177	316	.....	42,217	41,845	34,446	34,204	7 2 8	7 0 3	100,644	1,01,332	688	.....
	Total ...	5,31,052	5,40,781	12,000H	2,271	1,18,607	1,17,780	75,803	75,996	9 6 5	8 15 10	4,12,445	4,23,001	11,074H	518
DACCA.	Backergunge	69,735	75,874	6,189	.....	17,974	16,810	9,930	10,004	13 6 3	10 5 4	51,761	59,064	7,303	.....
	Dacca	1,07,588	1,13,938	6,400	.....	16,838	17,621	7,230	7,794	9 9 2	9 4 3	90,700	96,316	5,616	.....
	Furreedpore	21,915	25,042	3,127	.....	4,401	4,519	1,675	1,787	13 7 5	11 12 0	17,514	20,524	3,010	.....
	Mymensing	1,40,210	1,40,152	.....	58J	16,828	17,770	8,976	9,064	5 10 7	6 15 3	1,23,392	1,22,382	.....	1,010J
	Sylhet	80,496	78,452	.....	2,044J	12,929	12,551	8,388	7,584	6 6 10	7 0 2	67,567	65,901	.....	1,066J
	Cachar	21,774	29,928	8,154	.....	6,737	8,654	5,560	7,491	7 4 0	5 3 0	15,037	21,274	6,237	.....
	Total ...	441668	4,63,386	23,820I	2,103	75,697	77,925	41,679	43,724	8 8 1	8 2 5	3,65,971	3,85,461	22,166I	2,676

REMARKS.

Patna Division.

A. The increase is principally in Country Spirits and Ganjah.

B. This decrease is nominal only, as there was an outstanding balance of Rs. 12,000, at the close of the year, which was realized a few days after its close.

C. The decrease is owing to the transfer of the ex-cantonment Spirit and Taree Shops to the Patna jurisdiction.

Bhaugulpore Division.

D. Principally in Country Spirits, Opium, Ganjah and Taree.

E. This decrease is the result of the extension of the Sudder Distillery system, the immediate effect of which is generally a falling off in the Revenue.

F. About half of this is due to the transfer to the Sonthal Pergunnahs of shops from Moorshedabad and Bhaugulpore.

G. A tract of country yielding 38,000 Rs. was transferred from Bhaugulpore to Monghyr and to the Sonthal Pergunnahs.

Rajshahye Division.

H. Principally from Ganja and Opium.

H.a Owing to diminished sales of Opium.

Dacca Division.

I. Owing to Opium, Ganjah and Rum.

J. The decrease is in Country Spirits.

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CHITTAGONG.	Chittagong ...	56,367	60,290	3,928	.....	17,878	19,013	10,440	11,830	16 2 11	14 12 11	38,489	41,277	2,788	.....
	Tipperah ...	32,874	38,808	6,434	.....	4,788	4,838	1,135	1,305	11 11 1	9 6 10	27,588	35,070	6,482	.....
	Bullooah ...	11,508	12,026	518	.....	3,710	2,989	319	353	30 6 10	10 2 6	7,792	9,037	1,245	.....
	Total ...	1,00,244	1,11,124	10,880K	.....	26,375	26,840	11,892	13,496	16 6 8	13 10 9	73,869	84,284	10,415K	.....
NUDDEA.	Dum-Dum ...	9,004	9,711	707	.....	1,124	2,213	464	533	7 8 2	18 5 0	7,880	7,495	.....	382
	Nuddea ...	54,758	61,757	6,999	.....	10,008	12,352	5,612	6,768	8 15 1	10 2 6	44,750	49,405	4,655	.....
	Jessore ...	52,572	50,119	.....	2,453	12,075	10,230	5,319	5,061	14 4 9	11 7 7	40,497	39,889	.....	608
	24-Pergunnahs including Barraset ...	4,67,662	5,06,425	38,763	.....	50,079	51,895	34,908	38,027	3 8 1	2 15 4	4,17,583	4,54,530	36,947	.....
	Barrackpore ...	27,287	22,724	.....	4,563M	3,709	41,89	2,475	2,412	4 15 6	8 12 0	23,578	18,535	.....	5,043M
	Calcutta ...	5,66,067	6,47,401	81,334	.....	78,619	77,073	38,871	38,207	6 9 5	6 6 1	4,92,448	5,70,328	77,880	.....
	Total ...	11,77,350	12,98,137	1,27,803	7,016	1,50,614	1,57,952	87,669	91,007	5 12 5	5 8 9	1,026,736	11,46,185	1,19,482L	6,033
BURDWAN.	Bancoorah ...	35,589	40,744	5,155	.....	5,205	5128	1,375	1,651	11 3 1	8 14 3	30,384	35,618	5,234	.....
	Beerbhoom ...	41,862	38,861	.....	3,001O	2,586	1,914	1,958	1,914	1 9 2	.....	39,276	36,947	.....	2,329C
	Burdwan ...	91,808	95,681	3,873	.....	14,140	15,830	5,248	5,761	10 4 8	11 3 2	77,648	79,851	2,203	.....
	Hooghly ...	1,75,121	2,35,066	59,945	.....	27,284	42,953	17,558	29,252	6 2 10	6 10 6	1,47,837	1,93,113	44,276	.....
	Midnapore ...	1,00,464	1,04,146	3,682	.....	26,235	27,596	18,282	18,750	9 10 9	10 5 9	74,229	76,550	2,321	.....
	Total ...	4,44,844	5,14,498	72655	3,001	75,470	93,419	44,416	57,328	7 12 1	7 14 8	3,69,374	4,21,079	54,034N	2,329
CUTTACK.	Cuttack ...	78,069	81,710	3,641	.....	14,987	15,532	10,757	11,182	6 4 6	5 2 10	63,602	66,178	3,096	.....
	Pooree ...	28,436	31,725	3,239	.....	6,884	6,703	3,184	3,393	14 9 11	11 10 10	21,602	25,022	3,420	.....
	Balasore ...	66,516	72,444	5,928	.....	20,538	23,210	16,814	18,278	7 7 11	9 1 8	45,978	49,234	3,256	.....
	Sumbulpore ...	12,685	15,629	2,994	.....	3,520	4,499	3,520	4,499	.....	.....	9,115	11,130	2,015	.....
	Total ...	1,85,706	2,01,508	15,802	.....	45,929	49,944	34,275	37,352	7 11 1	7 10 10	1,39,777	1,51,564	11,787P	.....
CHOTA NAGPORE.	Hazareebaugh ...	63,469	64,390	921	.....	6,188	6,982	407	523	9 2 7	10 4 2	57,281	57,408	127	.....
	Lohardugga ...	56,465	64,067	7,602	.....	2,502	2,594	732	957	3 2 9	2 9 6	53,963	61,473	7,510	.....
	Manbhoom ...	36,694	41,252	4,558	.....	7,000	5,953	1,361	1,922	15 15 2	11 9 6	29,094	35,299	5,605	.....
	Singbhoom ...	6,791	8,707	1,916	.....	869	843	715	699	2 8 6	2 5 10	5,922	7,864	1,942	.....
	Total ...	1,63,419	1,78,416	14,997Q	.....	16,559	16,372	3,215	4,101	8 5 3	7 11 3	1,46,860	1,62,044	15,184Q	.....
ASSAM.	Gowalpara ...	84,964	79,156	.....	5,808	31,102	28,235	30,962	28,115	0 3 7	0 0 5	53,862	50,921	.....	2,941
	Kamroop ...	58,735	1,49,391	90,656	.....	21,909	57,247	21,477	56,815	1 2 7	0 0 9	36,826	92,144	55,318	.....
	Lukhimpore ...	1,02,354	1,60,804	58,450	.....	40,210	63,173	40,210	63,173	.....	.....	62,144	97,631	35,487	.....
	Durrung ...	29,265	93,819	64,556	.....	11,303	36,757	11,303	36,757	.....	.....	17,960	57,062	39,102	.....
	Nowgong ...	65,790	1,08,975	43,185	.....	25,811	43,041	25,811	42,757	.....	0 0 8	39,979	65,934	25,955	.....
	Seebsagur ...	1,02,578	2,00,668	98,090	.....	40,416	79,345	40,416	78,683	.....	0 0 10	62,162	1,21,323	59,161	.....
	Cossyah Hills ...	265	311	46	.....	.....	.....	.....	.....	.....	.....	265	311	46	.....
	Total ...	4,43,949	7,96,124	3,54,983R	5,808	1,70,751	3,07,798	1,70,199	3,06,300	0 3 3	0 4 11	2,73,198	4,85,326	2,15,069R	2,941
	Darjeeling ...	4,812	5,590	778	.....	.....	.....	.....	.....	.....	.....	4,812	5590	778	.....
	Grand Total ...	47,93,880	55,90,773	8,42,557	45,664	7,29,715	9,12,817	4,83,021	6,46,780	5 11 7	5 6 1	4064165	46,77,956	6,57,525	43,734

Chittagong Division.

K. In Opium and Ganja.

Nuddea Division.

L. Mainly in Rum, but a considerable increase also in Ganjah and Opium.

M. This decrease is owing to there having been so few Troops at Barrackpore during the year.

Burdwan Division.

N. The increase is in Opium, Ganjah, Rum and Putchye.

O. This is a nominal decrease, as this balance was outstanding at the end of the year and was soon after recovered.

Cuttack Division.

P. The increase is in Opium and Ganjah.

Chota Nagpore.

Q. The increase is principally in Country Spirits, and partly in Opium and Ganjah.

Assam.

R. Owing to the gradual expenditure of the stocks of indigenous Kaee which the natives had hoarded up.

S. Decrease in Opium supposed to be owing to smuggling from Cooch Behar.

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No. 2.

ABSTRACT of Actual Results of Abkarry Revenue for the year 1861-62.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
		License fee for										Daily Tax for Retail of									Fixed Duty Levied on				
Divisions.	DISTRICT.	Retail of imported Liquor.	Retail of Bengal Rum	Retail of Country Spirits.	Retail of Bengal Rum Doorkt and Country Spirits.	Retail of Ganja.	Retail of Muddut.	Retail of Chundoo.	Whole sale of imported Liquor.	Whole sale of Bengal Rum.	Sale of unfermented Taree under Sec. 36 Act 11 of 1856.	Country Spirits.	Putchye.	Siddheo.	Churrus.	Bhang.	Majoom.	Muddut.	Chundoo.	Fermented Taree under Sec. 23 of Act 21 of 1856.	Country Spirits.	Bengal Rum.	Ganja.	Total.	REMARKS.
Patna	Patna ...	368	...	1,588	.....	3,884	912	...	256	...	.....	2,61,091	.....	...	...	6[illegible]0	251	.....	...	40 562	.....	.....	18,028	32,9040	
	Behar ...	160	...	.....	.....	1,820	176	...	32	...	.....	1,57,562	.....	...	...	425	...	.....	...	60,249	.....	.....	5,807	22,6231	
	Sarun ...	.....	...	.....	.....	3,676	.....	...	48	...	.....	1,57,398	.....	...	...	112	305	.....	...	29,533	.....	.....	10,493	20,1560	
	Shahabad ...	324	...	.....	.....	2,464	68	...	112	...	.....	.....	.....	...	...	317	84	.....	...	10,570	79,087	.....	6,902	9,9928	
	Dinapore ...	104	...	.....	.....	.....	.....	...	240	...	1,727	13,182	.....	...	...	...	...	.....	...	.....	.....	.....	.....	15,253	
	Tirhoot ...	96	...	.....	.....	.....	234	...	32	...	.....	.....	.....	...	...	29	153	.....	...	78,832	65,580	.....	20,812	1,65,768	
	Total ...	1,052	...	1,588	.....	11,844	1,390	...	720	...	1,727	5,89,828	.....	...	...	1,4[illegible]3	793	.....	...	2,19,746	1,44,667	.....	62,942	10,87,780	
Bhagulpore	Bhaugulpore ...	376	16	2,066	.....	3,617	617	...	112	...	.....	50,372	.....	...	...	113	...	.....	...	15,755	15,282	.....	11,336	99,692	
	Monghyr ...	228	4	1,542	.....	3,472	248	...	96	...	.....	100,193	.....	...	...	23	34	.....	...	38,052	20,433	.....	9,398	1,74,323	
	Purneah ...	96	20	4,940	.....	14356	5,466	...	16	...	.....	.....	.....	...	...	...	...	.....	...	6,731	17,964	.....	37,881	87,470	
	Deoghur, ... Godda ... Nya Doomka ... Pakour, ... Rajmehal ...	342	...	8,400	.....	1,028	168	32	74	...	.....	31,533	323	...	...	...	...	.....	...	2,584	.....	.....	3,677	48,161	
	Total ...	1,042	40	16,948	.....	22,503	6,499	32	298	...	.....	1,82,098	323	...	...	136	34	.....	...	63,722	53,679	.....	62,292	4,09,646	
Rajshahye	Bograh ...	.....	...	796	.....	7,168	.....	...	...	...	.....	.....	110	...	...	8	...	1,514	...	16	1,595	.....	7,300	18,502	
	Dinagepore ...	52	...	.....	.....	5,080	.....	...	16	...	.....	7,942	120	...	...	29	17	5,502	228	1,057	.....	.....	8,000	28,739	
	Maldah ...	.....	...	.....	.....	2,872	.....	...	...	...	.....	24,247	245	...	...	...	...	7,435	...	5,103	.....	.....	11,817	51,719	
	Moorshedabad ...	584	...	.....	1,184	3,028	.....	...	112	...	17	20,173	11,527	91	...	...	...	8,766	444	6,316	29,507	.....	24,215	1,05,964	
	Pubna ...	36	...	.....	.....	4,796	.....	...	...	...	.....	10,381	108	...	40	17	11	1,231	...	11	.....	.....	11,435	28,066	
	Rajshahye ...	140	...	1,272	.....	3,592	.....	...	48	...	26	.....	91	11	23	...	23	4,033	...	365	6,232	1643	9,517	27,016	
	Rungpore ...	4	...	590	.....	2,676	.....	...	32	...	.....	.....	.....	...	...	...	...	342	...	.....	7,165	.....	32,863	43,672	
	Total ...	816	...	2,658	1,184	29,812	.....	...	208	...	43	62,743	1,2207	102	63	49	51	28,913	672	12,868	44,499	1643	1,05,147	3,03,678	
Dacca	Backergunge ...	564	248	269	656	7,992	.....	...	32	...	30	3,927	.....	...	12	...	24	413	278	66	8,076	126	20,418	43,131	
	Dacca ...	1,536	240	725	1,248	9,748	.....	...	192	48	2	.....	137	274	91	16	206	528	2,558	1,040	26,464	1,372	42,191	88,425	
	Furreedpore ...	48	48	292	.....	2,452	.....	...	...	...	.....	3,253	.....	...	...	...	...	991	...	.....	4 327	.....	7,782	19,193	
	Mymensing ...	212	740	1,930	1,424	17636	.....	...	48	32	.....	5,280	.....	...	...	...	..	1,268	1,277	.....	7,028	9,054	63,982	1,11,911	
	Sylhet ...	48	24	60	260	1,2004	.....	...	16	...	.....	4,484	2,377	...	...	...	...	3,563	...	86	1,270	569	28,200	53,630	
	Cachar ...	16	36	52	160	600	.....	...	...	32	.....	.....	.....	...	...	...	...	182	...	.....	866	.....	3,467	5,411	
	Total ...	2,224	1,336	3,328	3,748	51,032	.....	...	288	112	32	16,944	2,514	274	103	16	236	6,945	4,113	1,201	48,040	11,121	6,18,100	3,21,701	

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CHITTAGONG	Chittagong	168	64	664	.....	3,720	.....	..	16	..	.....	.....	455	...	...	...	...	578	120	769	3,569	.....	11,416	21,545
	Tipperah	96	96	.....	.....	5,232	.....	...	...	...	59	9,858	.....	...	...	...	17	137	297	13	.....	.....	18,785	34,532
	Bullooah	....	...	.....	.....	2,216	.....	...	...	...		3,452	.....	...	...	...	...	.....	...	.....	.....	.....	5139	10,865
	Total	264	160	664	.....	11,168	.....	...	16	...	60	13,310	455	...	...	...	17	715	423	782	3,569	.....	35,339	66,942
NUDDEA.	Dum-Dum	4	48	189	.....	48	.....	...	48	...	.....	.....	.....	46	23	...								
	Nuddeah	60	12	5,543	16	2,616	.....	...	16	16	15	.....	1,176	17	40	...	23	183	...	502	5,449	306	913	7,773
	Jessore	117	121	3,194	1,224	3,758	.....	...	16	...	.....	.....	46	6	67	...	...	798	...	160	17,289	61	9,327	37,162
	Barrasset, 24-Pergunnahs	5,572	...	.....	33,378	5,648	.....	...	464	...	411	.....	.....	299	2,019	...	4 / 130	650 / 14,58[illegible]	... / ...	107 / 53,871	11,683 / 1,70,605	..... / 33,835	10,726 / 47,330	31,719 / 3,68,144
	Barrackpore	136	384	92	.....	102	.....	...	144	...	12	.....	.....	...	23	91	...	1,369	...	2,064	3,504	3978	1,966	13,955
	Calcutta	25,247	7,255	.....	24,295	2,304	5,712	2,860	...	...	.....	.....	.....	1,277	2,256	...	1,910	.....	...	17,957	1,56,068	2,30,729	30,595	5,08,465
	Total	31,136	7,820	9,009	58,913	14,566	5,712	2,860	688	16	438	.....	1,222	1,645	4,428	91	2,067	17,582	...	74,661	3,64,598	2,68,909	1,00,857	9,67,218
BURDWAN.	Bancoorah	76	...	.....	.....	816	.....	...	16	...	.....	14,455	14,673	38	15	...	21	1,015	...	283	.....	.....	3,331	34,739
	Beerbhoom	.....	..	.....	.....	762	.....	...	...	...	.....	10,807	17,736	41	12	...	6	206	...	255	.....	.....	2,012	31,837
	Burdwan	316	100	5,280	1,896	2,592	.....	...	32	...	.....	.....	30,895	103	171	...	...	542	...	4,489	19,523	592	8,201	74,732
	Hooghly	784	230	.....	19,853	3,084	.....	...	80	...	47	.....	.....	300	435	...	...	3,136	23	7,665	76,600	2,584	13,873	1,28,694
	Midnapore	144	...	2,956	.....	5,142	.....	...	16	...	.....	9,52[illegible]	.....	182	...	...	...	2,505	...	1,600	5,853	.....	8,039	35,965
	Total	1,320	330	8,236	21,749	12,396	.....	...	144	...	47	34,790	63,304	664	633	...	27	7,404	23	14,292	1,01,976	3,176	35,456	3,05,967
CUTTACK.	Cuttack	96	16	298	.....	4,124	.....	...	48	...	.....	4,164	.....	52	...	...	10	1,267	...	11,176	81,44	.....	11,655	41,050
	Pooree	.....	...	926	.....	2,256	.....	...	...	...	.....	4,295	.....	290	...	...	51	157	...	3,250	2,056	.....	6,105	19,386
	Balasore	60	...	.....	.....	592	1,105	...	...	...	.....	1,095	.....	...	2	...	1	.....	...	1,305	.....	.....	1,635	5,795
	Sumbulpore	.....	...	.....	.....	.....	.....	...	...	...	.....	3,955	.....	...	...	...	...	200	...	38	.....	.....	.....	4,193
	Total	156	16	1,224	.....	6,972	1,105	...	48	...	.....	13,509	.....	342	2	...	62	1,624	...	15,769	10,200	.....	19,895	70,424
CHOTA-NAGPORE.	Hazareebaugh	44	9	.....	.....	520	.....	...	...	...	.....	56,788	.....	...	...	192	42	339	...	2,931	.....	.....	2,299	63,155
	Lohardugga	.....	..	.....	.....	1,787	.....	...	...	...	.....	57,232	.....	...	10	180	33	152	...	458	.....	.....	2,621	62,423
	Maunbhoom	.....	...	.....	.....	1,252	.....	...	...	...	.....	29,424	.....	18	...	...	...	220	...	224	.....	.....	4,522	35,660
	Singbhoom	.....	...	.....	.....	132	.....	...	...	...	.....	5,552	.....	...	...	...	...	.....	...	.....	.....	.....	991	6,675
	Total	44	..	.....	.....	3,641	.....	...	...	...	.....	1,48,996	.....	18	10	372	75	711	...	3,613	.....	.....	10,433	1,67,913
ASSAM.	Gowalparah	.....	8	96	.....	1,210	.....	...	...	32	.....	.....	.....	...	...	...	2	371	...	.....	230	.....	5,386	7,335
	Kamroop	.....	229	.....	.....	588	.....	...	...	...	.....	.....	.....	...	...	...	...	324	...	.....	.....	1,756	1,874	4,771
	Lukhimpore	.....	...	.....	.....	.....	.....	...	...	...	.....	.....	.....	...	...	...	...	.....	...	.....	.....	.....	.....	.....
	Durrung	.....	...	.....	.....	48	.....	...	...	...	.....	.....	.....	...	...	...	...	143	...	.....	.....	.....	74	265
	Nowgong	.....	..	.....	.....	.....	.....	...	...	...	.....	.....	.....	...	...	...	...	139	...	.....	.....	.....	.....	139
	Seebsagore	.....	...	.....	.....	53	.....	...	...	...	.....	100	.....	...	...	...	...	192	...	.....	.....	.....	40	385
	Cossyah Hills	.....	...	.....	.....	48	.....	...	...	...	.....	.....	.....	...	...	...	...	23	...	.....	.....	.....	240	311
	Total	.....	237	96	.....	1,947	.....	...	...	32	.....	100	.....	...	...	...	2	1,192	...	.....	230	1,756	7,614	13,206
	Darjeeling	.....	...	.....	.....	200	.....	...	80	...	.....	4,146	.....	...	...	...	...	60	...	.....	.....	.....	1,127	5,613
	Grand total	38,054	9,939	43,751	85,594	1,66,081	14,706	2,892	2,490	160	2,347	10,66,464	80,025	3,015	5,239	2,147	3,358	65,146	5,231	40,6654	7,71,458	2,86,605	6,08,702	36,70,088

Column 5 applies only to those Districts in which the sale of Bengal Rum, Doasta and Country Spirits, under recent orders of the Board, are covered by one Retail License.

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No. 3.

COMPARATIVE Statement of Collections on Country Spirits.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	DISTRICT.	Average Annual Collections for five Years, preceding the year under report.				Collections in 1860-61, the year preceding that under report.				Collections in 1861-62 the year under report.				Increase in 1861-62 the year under report.	Decrease in 1861-62 the year under report.
		License Fee.	Daily tax.	Fixed duty on consumption.	Total.	License Fee.	Daily tax.	Fixed duty on consumption	Total.	License Fee.	Daily tax.	Fixed duty on consumption.	Total.		
PATNA.	Patna ...	.....	1,85,481	.....	1,85,481	.....	2,14,614	.....	2,14,614	1,588	2,61,691	.....	2,63,279	48,665	.....
	Behar ...	.....	1,66,507	.....	1,66,507	.....	1,60,993	.....	1,60,993	.....	1,57,562	.....	1,57,562	.....	3,431
	Sarun ...	1,28,499	.....	.....	1,28,499	12,9,197	.....	.....	1,29,197	.....	1,57,393	.....	1,57 393	28,196	.....
	Shahabad ...	.....	.....	71,344	71,344	.....	.....	74,531	74,531	.....	.....	79,087	79,087	4,556	.....
	Dinapore ...	31,010	.....	.....	31,010	22,184	.....	.....	22,184	.....	13,182	.....	13,182	.....	9,002
	Tirhoot ...	.....	.....	60,832	60,832	.....	.....	64 580	64,580	.....	.....	65,580	65,580	1,000	.....
	Total ...	1,59,509	3,51,988	1,32,176	64,3673	15.1,381	3,75,607	1,39,111	6,66,099	1,588	5,89,828	1,44,667	7,36,083	82,417	12,433
BHAUGULPORE.	Bhaugulpore ...	.....	.....	.....	.....	.....	87,432	.....	87,432	2,066	50,372	15,282	67,720	.....	19,712
	Monghyr ...	.....	72.408	.....	72,408	.....	69,793	.....	69,793	1,542	1,00,193	20.433	1,22.168	52,375	.....
	Purneah ...	113	39,443	786	40,342	564	36,629	3,928	41,121	4,940	.....	17,964	22,904	.....	18,217
	Deoghur ...														
	Godda ...														
	Nya Doomka ...	.....	.....	.....	.....	8,325	.....	.....	8,325	8,400	31,533	.....	39,933	31,608	.....
	Pakour ...														
	Rajmehal ...														
	Total ...	113	1,11,851	786	1,12,750	8.889	1,93.854	3,928	2,06,671	16,948	1,82,098	53,679	2,52,725	83,983	37,929
RAJSHAHYE.	Bograh ...	.....	3,924	.....	3.924	.....	4,125	.....	4,125	796	.....	1,595	2,391	.....	1,734
	Dinagepore ...	.....	7,380	.....	7,380	.....	7,695	.....	7,695	.....	7.942	.....	7,942	247	.....
	Malduh ...	.....	20.967	.....	20.967	.....	22,293	.....	22,293	.....	24,247	.....	24,247	1,954	.....
	Moorshedabad ...	.....	52.866	.....	52,866	.....	57,792	.....	57.792	.....	20,173	29,507	49,680	.....	8,112
	Pubna ...	.....	5,062	.....	5.062	.....	7,670	.....	7,670	.....	10,381	.....	10.381	2,711	.....
	Rajshahye ...	.....	9 900	.....	9,900	.....	10,205	.....	10,205	1,272	.....	6,232	7,504	.....	2,701
	Rungpore ...	.....	8,243	.....	8,243	.....	8,308	.....	8,308	590	.....	7,165	7,755	.....	553
	Total ...	.....	1,08,342	.....	1,08,342	.....	1,18,088	.....	1,18,088	2,658	62,743	44,499	10,9:0	4,912	13,100

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DACCA.	Backergunge	...	.....	7,606	.....	7,606	.....	10,993	.....	10,993	269	3,927	8,076	12,272	1,279	.....
	Dacca	...	.....	23,502	.....	23,502	84	22,138	8,321	30,543	726	.....	26,464	27,190	.....	3,353
	Furreedpore	...	.....	5,483	.....	5,483	.....	6,941	1	6,942	292	3,253	4,327	7,872	930	.....
	Mymensing	...	.....	17,187	.....	17,187	.....	22,144	.....	22,144	1,930	5,280	7,028	14,238	.....	7,906
	Sylhet	...	.....	9,896	.....	9,896	.....	7,139	.....	7,139	60	4,484	1,279	5,823	.....	1,316
	Cachar	...	.....	213	.....	213	.....	.....	365	365	52	.....	866	918	553	.....
	Total	...	.....	63,887	.....	63,887	84	69,355	8,687	78,126	3,329	16,944	48,040	68,313	2,762	12,575
CHITTAGONG.	Chittagong	...	.....	7,434	.....	7,434	.....	8,246	.....	8,246	664	.....	3,569	4,233	.....	4,013
	Tipperah	...	.....	5,967	.....	5,967	.....	6,956	.....	6,956	.....	9,858	.....	9,858	2,902	.....
	Bullooah	...	.....	2,792	.....	2,792	.....	3,208	.....	3,208	.....	3,452	.....	3,452	244	.....
	Total	...	.....	16,193	.....	16,193	.....	18,410	.....	18,410	664	13,310	3,569	17,543	3,146	4.013
NUDDEA.	Dum-Dum	...	.....	.....	.....	.....	90	.....	5,475	5,565	180	.....	5,449	5,629	64	.....
	Nuddea	...	5,953	22,660	17,730	46,343	5,262	.....	16,042	21,304	5,542	.....	17,289	22,831	1,527	.....
	Jessore	...	1,028	11,562	3,008	15,598	4,954	.....	14,196	19,150	3,194	.....	11,683	14,877	.....	4,273
	24-Pergunnahs	...	.....	1,33,318	47,488	1,80,806	.....	.....	2,16,956	2,16,956	.....	.....	1,70,604	1,70,604	.....	46,352
	Barrackpore	...	.....	.....	.....	.....	128	.....	3,500	3,628	92	.....	3,504	3,596	.....	32
	Calcutta	...	.....	1,45,325	44,763	1,90,088	.....	.....	1,98,595	1,98,595	.....	.....	1,56,068	1,56,068	.....	42,527
	Total	...	6,981	3,12,865	1,12,989	4,32,835	10,434	.....	4,54,764	4,65,198	9,008	.....	3,64,597	3,73,605	1,591	93,184
BURDWAN.	Bancoorah	...	.....	11,809	.....	11,809	.....	12,604	.....	12,604	.....	14,455	.....	14,455	1,851	.....
	Beerbhoom	...	.....	10,807	.....	10,807	.....	11,438	.....	11,438	.....	10,807	.....	10,807	.....	631
	Burdwan	...	.....	25,257	21,252	47,509	.....	12,896	21,252	34,148	5,280	.....	19,523	24,803	.....	9,345
	Hooghly	...	19,150	66,326	67,980	1,53,456	.....	.....	67,980	67,980	.....	.....	76,600	76,600	8,620	.....
	Midnapore	...	.....	17,818	.....	17,818	.....	18,798	.....	18,798	2,956	9,528	5,852	18,336	.....	462
	Total	...	19,150	1,33,017	89,232	2,41,399	.....	55,736	89,232	1,44,968	8,236	34,790	1,01,975	1,45,001	10,471	10,438
CUTTACK.	Cuttack	...	.....	1,937	8,911	10,848	.....	2,507	11,915	14,422	298	4,164	8,144	12,606	.....	1,816
	Pooree	...	.....	4,694	.....	4,694	.....	5,496	.....	5,496	9-6	4,295	2,056	7,277	1,781	.....
	Balasore	...	.....	1,572	.....	1,572	.....	1,096	.....	1,096	.....	1,095	.....	1,095	.....	1
	Sumbulpore	...	.....	2,238	.....	2,238	.....	2,875	.....	2,875	.....	3,955	.....	3,955	10,80	.....
	Total	...	.....	10,441	8,911	19,352	.....	11,974	11,915	23,889	1,224	13,509	10,200	24,933	2,861	1,817

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1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	DISTRICT.	Average Annual Collections for five Years, preceding the year under report.				Collections in 1860-61, the year preceding that under report.				Collections in 1861-62 the year under report.				Increase in 1861-62 the year under report.	Decrease in 1861-62 the year under report.
		License Fee.	Daily tax.	Fixed duty on consumption.	Total.	License Fee.	Daily tax.	Fixed duty on consumption.	Total.	License Fee.	Daily tax.	Fixed duty on consumption.	Total.		
Chota Nagpore.	Hazareebaugh ...	.....	49,548	.....	49,548	.....	55,992	.....	55,992	.....	56,788	.....	56,788	796	.....
	Lohardugga ...	.....	47,417	.....	47,417	.....	50,730	.....	50,730	.....	57,232	.....	57,232	6,502	.....
	Maunbhoom ...	.....	24,190	.....	24,190	.....	28,040	.....	28,040	.....	29,424	.....	29,424	1,384	.....
	Singbhoom ...	.....	3,935	.....	3,935	.....	3,964	.....	3,964	.....	5,552	.....	5,552	1,588	.....
	Total ...	.....	1,25,090	.....	125,090	.....	1,38,726	.....	1,38,726	.....	1,48,996	.....	1,48,996	10,270	.....
Assam.	Gowalparah ...	38	.....	1565	1,603	192	.....	997	1,189	9 9	.....	230	326	.....	863
	Kamroop ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lukhimpore ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nowgong ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seebsagur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	100	.....	100	100	.....
	Cossya Hill ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	88	.....	1,565	1,603	192	.....	997	1,189	96	100	230	426	100	863
	Darjeeling ...	2,596	.....	.....	2,596	3,146	.....	.....	3,146	.....	4,146	.....	4,146	1,000	.....
	Grand Total ...	1,88,887	12,33,674	3,45,659	17,67,720	1,74,126	9,81,750	7,08,634	1,864,510	43,751	10,66,464	7,71,456	18,81,671	2,03,513	1,86,352

NOTE.—In Districts in which under recent orders the retail sale of Rum, Doorta, and Country Spirits is covered by the same license, the fees on such licenses have been altogether omitted from this Statement, & shown altogether in Statement No. 4 (Rum.)

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No. 4.

COMPARATIVE STATEMENT of Collections on Rum.

1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.			
Patna ...	Patna ...	...	...	..	..	...	...	...	...	...	...	...	
	Behar ...	...	...	..	..	...	...	...	...	...	...	...	
	Sarun ...	...	...	...	..	...	...	...	...	...	...	...	
	Shahabad ...	...	...	...	..	...	...	...	...	...	...	...	
	Dinapore ...	...	...	...	..	...	...	...	...	...	...	...	
	Tirhoot ...	...	...	..	..	...	...	...	...	...	...	...	
	Total ...	...	...	..	..	..	...	...	...	..	...	...	
Bhaugulpore ...	Bhaugulpore ...	...	...	...	...	...	...	16	...	16	16	...	
	Monghyr ...	...	...	...	...	...	...	4	...	4	4	...	
	Purneah ...	32	16	48	84	...	84	20	...	20	...	64	
	Deoghur ...	...	...	...	...	...	...	...	...	...	...	...	
	Godda ...	...	...	...	...	...	...	...	...	...	...	...	
	Nya Doomka ...	...	...	...	...	...	...	...	...	...	...	...	
	Pakour ...	...	...	...	...	...	...	...	...	...	...	...	
	Rajmehal ...	...	...	..	...	..	...	...	...	...	...	...	
	Total ...	32	16	48	84	...	84	40	...	40	20	64	
Rajshahye ...	Bograh ...	...	...	...	...	...	...	...	...	...	..	...	
	Dinagepore ...	...	...	...	...	...	...	...	...	...	...	...	
	Maldah ...	...	...	...	...	..	...	...	...	...	...	...	
	Moorshedabad ...	...	...	...	...	..	..	1184	...	1184	1184	...	
	Pubna ...	...	..	...	...	..	..	...	...	...	...	...	
	Rajshahye ...	...	533	533	...	1388	1388	...	1643	1643	255	...	
	Rungpore ...	57	458	515	76	..	76	...	...	...	...	76	
	Total ...	57	991	1048	76	1388	1464	1184	1643	2827	1439	76	

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1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.			
Dacca ...	Backergunge ...	672	763	1435	316	...	316	905	126	1031	715	...	
	Dacca ...	...	1523	1523	216	450	666	1536	1372	2908	2242	...	
	Fureedpore ...	...	...	...	38	...	38	48	...	48	10	...	
	Mymensing ...	...	1620	1620	40	3364	3404	2196	954	11250	7846	...	
	Sylhet ...	39	291	330	44	450	494	284	569	853	359	...	
	Cachar ...	2	...	2	12	...	12	228	...	228	216	...	
	Total ...	713	4197	4910	666	4264	4930	5197	11121	16318	11388	...	
Chittagong ...	Chittagong ...	1328	497	1825	68	382	450	64	...	64	...	386	
	Tipperah ...	18	229	247	48	...	48	96	...	96	48	...	
	Bullooah ...	...	58	58	...	...	...	...	...	...	...	...	
	Total ...	1346	784	2130	116	382	498	160	...	160	48	386	
Nuddea ...	Dum Dum ...	...	...	...	48	...	48	48	306	354	306	...	
	Nuddea ...	131	273	404	72	...	72	44	61	105	33	...	
	Jessore ...	56	...	56	48	...	48	1345	...	1345	1297	...	
	24-Pergunnahs ...	4874	13384	18258	16232	5728	21960	33377	33835	67212	45252	...	
	Barrackpore ...	...	...	...	288	8748	9036	384	3978	4362	...	4674	
	Calcutta ...	12392	154743	167135	23085	120229	143314	31550	230729	262279	118965	...	
	Total ...	17453	168400	185853	39773	134705	174478	66748	268909	335657	165853	4674	
Burdwan ...	Bancoorah ...	...	...	...	...	...	...	...	...	...	...	...	
	Beerbhoom ...	...	...	...	...	...	...	...	...	...	...	...	
	Burdwan ...	162	1640	1802	164	...	164	1996	592	2588	2424	...	
	Hooghly ...	437	2610	3047	19882	1324	21206	20083	2584	22667	1461	...	
	Midnapore ...	...	101	101	48	91	139	...	...	...	...	139	
	Total ...	599	4351	4950	20094	1415	21509	22079	3176	25255	3885	139	

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Cuttack ...	Cuttack ...	...	...	...	...	48	...	48	16	...	16	...	32
	Pooree ...	...	...	...	...	...	...	...	...	...	...	...	...
	Balasore ...	...	...	...	...	...	...	...	...	...	...	...	...
	Sumbulpore ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	48	...	48	16	...	16	...	32
Chota Nagpore	Hazareebaugh ...	...	...	...	...	...	...	...	...	...	...	...	...
	Lohardugga ...	...	...	...	...	...	...	...	...	...	...	...	...
	Maunbhoom ...	...	...	...	...	...	...	...	...	...	...	...	...
	Singbhoom ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...
Assam ...	Gowalparah ...	...	...	...	...	...	...	...	40	...	40	40	...
	Kamroop ...	...	...	723	720	...	706	706	229	1756	1985	1279	...
	Lukhimpore ...	...	...	...	...	...	...	...	...	...	...	...	...
	Durrung ...	...	...	...	...	...	...	...	...	...	...	...	...
	Nowgong ...	...	...	...	...	...	...	...	...	...	...	...	...
	Seebsagur ...	...	...	...	...	...	...	...	...	...	...	...	...
	Cossyah Hill ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	720	720	...	706	706	269	1756	2025	1319	...
	Darjeeling ...	...	...	...	...	...	...	...	...	...	...	...	...
	Grand Total ...		20,200	179459	199659	60857	142860	203717	95693	286605	382298	183952	5371

NOTE.—See foot note on Statement No. 3, fees on such licenses as cover the retail sale of both Rum and country Spirits, are included in the license columns of this Statement.

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No. 5.

COMPARATIVE STATEMENT of Collections on Imported Wines and Spirits.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase on 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	275	460	624	164	.....	
	Behar ...	228	262	192	.....	70	
	Sarun ...	9	28	48	20	.....	
	Shahabad ...	234	440	436	.....	4	
	Dinapore ...	358	328	344	16	.....	
	Tirhoot ...	55	128	128	.....	.....	
	Total ...	1159	1646	1772	200	74	
Bhaugulpore.	Bhaugulpore ...	202	296	488	192	.....	
	Monghyr ...	112	959	324	.....	635	
	Purneah ...	98	96	112	16	.....	
	Deoghur ...						
	Godda ...						
	Nya Doomka ...	.....	32	416	384	.....	
	Pakour ...						
	Rajmehal ...						
	Total ...	412	1383	1340	592	635	
Rajshahye.	Bograh ...	.....	35	.....	.....	35	
	Dinagepore ...	70	121	68	.....	53	
	Maldah ...	.....	.....	.....	.....	.....	
	Moorshedabad ...	134	688	696	8	.....	
	Pubna ...	.....	.....	36	36	.....	

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	Rajshahye ...	188	192	188	.....	4
	Rungpore ...	36	100	36	.....	64
	Total ...	428	1136	1024	44	156
Dacca.	Backergunge ...	426	464	596	132	.....
	Dacca ...	852	1060	1528	468	.....
	Furreedpore ...	25	56	48	.....	8
	Mymensing ...	164	228	260	32	.....
	Sylhet ...	73	48	64	16	.....
	Cachar ...	.....	.....	16	16	.....
	Total ...	1540	1856	2512	664	8
Chitagong.	Chittagong ...	195	144	184	40	.....
	Tipperah ...	48	48	96	48	.....
	Bullooah ...	10	.....	.....	.....	.....
	Total ...	253	192	280	88	.....
Nuddea.	Dum Dum ...	.....	56	52	.....	4
	Nuddea ...	105	88	76	.....	12
	Jessore ...	59	59	133	74	.....
	24-Pergunnahs ...	2498	2724	6036	3312	.....
	Barackpore ...	.....	320	280	.....	40
	Calcutta ...	21319	22235	25247	3012	.....
	Total ...	23981	25482	31824	6398	56
Burdwan.	Bancoorah ...	78	48	92	44	.....
	Beerbhoom ...	.....	.....	.....	.....	.....
	Burdwan ...	383	372	348	.....	24
	Hooghly ...	804	824	864	40	.....
	Midnapore ...	138	160	160	.....	.....
	Total ...	1403	1404	1464	84	24

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62 the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Cuttack.	Cuttack ...	211	224	144	.....	80	
	Pooree ...	.....	.....	.....	.....	.....	
	Balasore ...	34	107	60	.....	47	
	Sumbulpore ...	.....	.....	.....	.....	.....	
	Total ...	245	331	204	.....	127	
Chota-Nagpore.	Hazareebaugh ...	112	112	44	.....	68	The decrease is owing to the closing of three shops in the Station of Hazareebaugh during 1861-62.
	Lohardugga ...	.....	.....	.....	.....	.....	
	Maunbhoom ...	.....	.....	.....	.....	.....	
	Singbhoom ..	.....	.....	.....	.....	.....	
	Total ...	112	112	44	.....	68	
Assam.	Gowalparrah ...	.....	.....	.....	.....	.....	
	Kamrcop ...	.....	.....	.....	.....	.....	
	Luckhimpore ...	.....	.....	.....	.....	.....	
	Durrung ...	.....	.....	.....	.....	.....	
	Nowgong ...	.....	.....	.....	.....	.....	
	Seebsagur ...	.....	.....	.....	.....	.....	
	Cossyah Hill ...	.....	.....	.....	.....	.....	
	Total, ..	.....	.....	.....	.....	.....	
	Darjeeling ..	54	64	80	16	.....	
	Grand Total, ..	29587	33606	40544	8086	1148	

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No. 6.

COMPARATIVE STATEMENT of Collections on Putchye.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	.....	.....	.....	.....	.....	
	Behar ...	.....	.....	.....	.....	.....	
	Sarun ...	.....	.....	.....	.....	.....	
	Shahabad ...	.....	.....	.....	.....	.....	
	Dinapore ...	.....	.....	.....	.....	.....	
	Tirhoot ...	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	.....	
	Monghyr ...	.....	.....	.....	.....	.....	
	Purneah ...	.....	.....	.....	.....	.....	
	Deoghur ...						
	Godda ...						
	Nya Doomka ...	.....	.....	323	323	.....	
	Pakour ...						
	Rajmehal ...						
	Total ...	.....	.....	323	323	.....	

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Rajshahye.	Bograh ...	88	126	110	.....	16	
	Dinagepore ...	121	126	126	.....	.....	
	Maldah ...	.....	245	245	.....	.....	
	Moorshedabad ...	11757	11826	11527	.....	299	
	Pubna ...	108	108	108	.....	.....	
	Rajshahye ...	91	91	91	.....	.....	
	Rungpore ...	.....	.....	.....	.....	.....	
	Total ...	12165	12522	12207	.....	315	
Dacca.	Backergunge ...	.....	.....	.....	.....	.....	
	Dacca ...	125	132	137	5	.....	
	Furreedpore ...	.....	.....	.....	.....	.....	
	Mymensing ...	.....	.....	.....	.....	.....	
	Sylhet ...	1003	1419	2377	958	.....	
	Cachar ...	.....	.....	.....	.....	.....	
	Total ...	1128	1551	2514	963	.....	
Chittagong.	Chittagong ...	.....	.....	455	455	.....	
	Tipperah ...	.....	.....	.....	.....	.....	
	Bullooah ...	.....	.....	.....	.....	.....	
	Total ...	.....	.....	455	455	.....	
Nuddea.	Dum Dum ...	.....	.....	.....	.....	.....	
	Nuddea ...	640	1099	1176	77	.....	
	Jessore ...	.....	.....	46	46	.....	
	Baraset ...	.....	.....	.....	.....	.....	
	24-Pergunnahs ...	.....	.....	.....	.....	.....	

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	Barrackpore ...	.....	.....	.....	.....	.....
	Calcutta ...	.....	.....	.....	.....	.....
	Total ...	610	1099	1222	123	.....
Burdwan.	Bancoorah ...	13252	13738	14673	935	.....
	Beerbhoom ...	.....	19136	17736	.....	1400
	Burdwan ...	25268	24489	30895	6406	.....
	Hooghly ...	16	50	.....	.....	50
	Midnapore ...	11	23	.....	.....	23
	Total ...	38547	57436	63304	7341	1473
Cuttack.	Cuttack ..	.....	.....	.....	.....	.....
	Pooree ..	.....	.....	.....	.....	.....
	Balasore ..	.....	.....	.....	.....	.....
	Sumbulpore ..	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Chota-Nagpore.	Hazareebaugh ..	.....	.....	.....	.....	.....
	Lohardugga ..	.....	.....	.....	.....	.....
	Maunbhoom ..	.....	.....	.....	.....	.....
	Singbhoom ..	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Assam.	Gowalparah ..	.....	.....	.....	.....	.....
	Kamroup ..	.....	.....	.....	.....	.....
	Lukhimpore ..	.....	.....	.....	.....	.....
	Durrung ..	.....	.....	.....	.....	.....
	Nowgong ..	.....	.....	.....	.....	.....
	Seebsagur ..	.....	.....	.....	.....	.....
	Cossiah Hills ..	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
	Darjeeling ..	.....	.....	.....	.....	.....
	Grand Total ..	52486	72608	80025	9205	1788

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No. 7.

COMPARATIVE STATEMENT of Collections on Taree for 1861-62.

Divisions.	1. Districts.	2. Average annual collections for five years preceding the year under Report.			3. Collections in 1860-61, the year preceding that under Report.			4. Collections in 1861-62, the year under Report.			5. Increase in 1861-62, the year under Report.	6. Decrease in 1861-62, the year under Report.	7. Remarks.
		Unfermented Taree, under Section 36 Act 21 of 1856.	Fermented Taree, under Section 28 Act 21 of 1856.	Total.	Unfermented Taree under Section 36 Act 21 of 1856.	Fermented Taree under Section 28 Act 21 of 1856.	Total.	Unfermented Taree under Section 36 Act 21 of 1856.	Fermented Taree under Section 28 Act 21 of 1856.	Total.			
Patna.	Patna ...	...	36128	36128	...	36757	36757	...	40562	40562	3805	...	
	Behar ...	...	63383	63383	...	64119	64119	...	60249	60249	...	3870	
	Sarun ...	...	30318	30318	...	28867	28867	...	29532	29532	665	...	
	Shahabad ...	...	5520	5520	...	14842	14842	...	10570	10570	...	4272	
	Dinapore ...	...	8953	8953	6465	...	6465	1727	...	1727	...	4738	
	Tirhoot ...	...	67031	67031	...	78832	78832	...	78832	78832	...	...	
	Total ...	...	211333	211333	6465	223417	229882	1727	219745	221472	4470	12880	
Bhaugulpore.	Bhaugulpore ...	...	...	...	...	...	...	...	15755	15755	15755	...	
	Monghyr ...	...	31277	31277	...	30655	30655	...	38652	38652	7997	...	
	Purneah ...	...	5099	5099	...	5245	5245	...	6731	6731	1486	...	
	Deoghur ...												
	Godda ...												
	Nya Doomkah ...	...	...	...	...	...	...	...	2584	2584	2584	...	
	Pakour ...												
	Rajmehal ...												
	Total ...	...	36376	36376	...	35900	35900	...	63722	63722	27822	...	

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Rajshahye.	Bograh	...	...	13	13	...	7	7	..	16	16	9	...
	Dinagepore	...	...	985	985	...	1078	1078	...	1057	1057	...	21
	Maldah	...	...	3731	3731	...	5126	5126	...	5103	5103	...	23
	Moorshedabád	...	...	6175	6175	...	6634	6634	17	6316	6333	..	301
	Pubnah	...	...	25	25	...	11	11	...	11	11	...	...
	Rajshahye	...	...	335	335	...	378	378	26	365	391	13	..
	Rungpore	...	...	...	...	...			...	...	...	...	...
	Total	...	...	11264	11264	..	13234	13234	43	12868	12911	22	345
Dacca.	Backergunge	...	...	51	51	...	55	55	30	66	96	41	...
	Dacca	...	...	550	550	...	852	852	3	1049	1052	200	...
	Furreedpore	...	...	...	...	...	...	...	..	..	...	..	...
	Mymensing	...	...	...	...	...	...	...	..	...	..	..	...
	Sylhet	...	...	83	83	...	131	131	..	86	86	...	45
	Cachar	...	...	...	...	...	...	..	...	...	..	..	..
	Total	...	...	684	684	...	1038	1038	33	1201	1234	241	45
Chittagong.	Chittagong	...	...	543	543	...	782	782	...	769	769	...	13
	Tipperah	...	...	10	10	...	13	13	1	13	14	1	...
	Bullooah	...	7	6	13	35	...	35	59	..	59	24	...
	Total	...	7	559	566	35	795	830	60	782	842	25	13
Nuddea.	Dum Dum	...	...	...	...	...	456	456	..	502	502	46	..
	Nuddea	...	6	270	276	9	140	149	15	160	175	26	..
	Jessore	...	...	322	322	...	264	264	..	107	107	..	157
	24-Pergunnahs	...	443	28854	29297	328	41829	42157	411	53871	54282	12125	...
	Barrackpore	...	...	...	...	10	1963	1973	12	2064	2076	103	...
	Calcutta	...	...	11365	11365	...	18633	18633	..	17957	17957	..	676
	Total	...	449	40811	41260	347	63285	63632	438	74661	75099	12300	833
Burdwan.	Bancoorah	...	...	163	163	...	239	239	..	283	283	44	..
	Beerbhoom	...	...	...	...	...	255	255	..	255	255	...	..
	Burdwan	...	...	3805	3805	...	3989	3989	..	4489	4489	500	..
	Hooghly	...	...	5637	5637	...	6432	6432	47	7665	7712	1280	..
	Midnapore	...	..	1456	1456	...	1730	1730	...	1600	1600	..	130
	Total	...	...	11061	11061	...	12645	12645	47	14292	14339	1824	130

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Divisions.	1. Districts.	2. Average annual collections for five years preceding the year under Report.			3. Collections in 1860-61, the year preceding that under Report.			4. Collections in 1861-62, the year under Report.			5. Increase in 1861-62, the year under Report.	6. Decrease in 1861-62, the year under Report.	7. Remarks.
		Unfermented Taree, under section 36 Act 21 of 1856.	Fermented Taree, under Section 28 Act 21 of 1856.	Total.	Unfermented Taree, under Section 36 Act 21 of 1856.	Fermented Taree, under Section 28 Act 21 of 1856.	Total.	Unfermented Taree, under Section 28 Act 21 of 1856.	Fermented Taree, under Section 28 Act 21 of 1856.	Total.			
Cuttack.	Cuttack ...	...	7222	7222	...	9364	9364	...	11175	11175	1811	...	
	Pooree ...	...	3005	3005	...	3170	3170	..	3250	3205	80	...	
	Balasore ...	...	872	872	...	1157	1157	...	1306	1306	149	...	
	Sumbulpore ...	...	29	29	...	45	45	...	38	38		7	
	Total ...	...	11128	11128	...	13736	13736	...	15769	15769	2040	7	
Chota Nagpore.	Hazareebaugh ...	...	2637	2637	...	2882	2882	...	2931	2931	49	...	
	Lohardugga ...	...	356	356	...	397	397	...	458	458	61	...	
	Mannbhoom ...	...	165	165	...	180	180	...	224	224	44	..	
	Singbhoom ...	...	...	...	...	...	...	...	...	...	...	...	
	Total ..	...	3158	3158	...	3459	3459	...	3613	3613	154	...	
sam	Gowalparah ...	...	...	..	...	...	..	..	..	...	..	...	
	Kamroop ...	...	...	...	..	..	..	...	...	...	...	..	
	Lukhimpore ...	...	...	...	..	..	..	..	...	...	..	...	
	Durrung ...	...	...	...	..	..	...	..	..	...	...	...	

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Ag- Nowgong	...	...	...	...	...	...	...	...	...	...	...	...
Seebsaugur	...	...	...	...	...	...	...	...	...	...	...	...
Cossiah Hill	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	..	..	..	...	...	.	...	..
Darjeeling	...	...	...	...	..	...	..	..	..	..	...	..
Grand Total	...	456	326374	326830	6847	367509	374356	2348	406653	409001	48898	14253

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No. 8.

COMPARATIVE STATEMENT of Collections on Gunja.

1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.			
Patna ...	Patna ...	4904	12061	13965	1904	13881	15785	3884	18928	22812	7027	...	
	Behar ...	...	8453	8453	352	5981	6333	1820	5807	7627	1294	...	
	Sarun ...	15962	7494	23456	3212	7494	10706	3676	10493	14169	3463	...	
	Shahabad ...	...	9762	9762	915	8692	9607	2464	6902	9366	...	241	
	Dinapore ...	...	...	...	...	...	...	...	...	...	...	...	
	Tirhoot ...	...	13063	13063	...	19511	19511	...	20812	20812	1301	...	
	Total ...	17866	50833	68699	6383	55559	61942	11844	62942	74786	13085	241	
Bhaugulpore ...	Bhaugulpore ...	...	...	...	2837	8831	11668	3646	11336	14982	3314	...	
	Monghyr ...	...	8308	8308	727	4556	5283	3472	9398	12870	7597	...	
	Purneah ...	1786	33254	35040	8932	34689	43621	14356	37881	52237	8616	...	
	Deoghur ...												
	Godda ...												
	Nya Doomka ...	...	...	...	132	626	758	1028	3677	4705	3947	...	
	Pakour ...												
	Rajmehal ...												
	Total ...	1786	33254	43348	12628	48702	61330	22502	62292	84794	23474	...	
Rajshahye ...	Bograh ...	3692	10061	13753	3692	8997	12689	7168	7300	14468	1779	...	
	Dinagepore ...	1676	10706	12382	1676	10578	12254	5680	8000	13680	1426	...	
	Maldah ...	106	10018	10124	532	11313	11845	2872	11817	14689	2844	...	
	Moorshedabad ...	2196	22560	24756	2196	23713	25909	3028	24215	27243	1334	...	
	Pubna ...	229	12822	13051	1496	14085	15581	4796	11435	16231	650	...	
	Rajshahye ...	366	9533	9899	1832	9876	11708	3592	9517	13109	1401	...	
	Rungpore ...	337	20083	20420	1684	31983	33667	2676	32863	35539	1872	...	
	Total ...	8602	95783	104385	13108	110545	123653	29812	105147	134959	11306	...	

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Dacca	Backergunge	...	...	23643	23643	4772	20664	25436	7902	20418	28410	2974	...
	Dacca	...	...	34050	34050	5224	41871	47095	9748	42191	51939	4844	...
	Fureedpore	...	...	7657	7657	1618	7035	8653	2452	7782	10234	1581	...
	Mymensing	...	...	59287	59287	9628	72074	81702	17636	65982	83618	1916	...
	Sylhet	..	1272	31150	32422	6360	34523	40883	12604	28260	40864	...	19
	Cachar	...	73	1867	1940	366	2624	2990	600	3467	4067	1077	...
	Total	...	1345	157654	158999	27968	178791	206759	51032	168100	219132	12392	19
Chittagong	Chittagong	...	2628	11278	13906	2628	9468	12096	3720	11416	15136	3040	...
	Tipperah	...	397	17570	17967	1988	19317	21305	5232	18785	24017	2712	...
	Bullooah	...	1309	6463	7772	1309	5864	7173	2216	5138	7354	181	..
	Total	...	4334	35311	39645	5925	34649	40574	11168	35339	46507	5933	...
Nuddea	Dum Dum	...	...	...	...	48	844	892	48	912	960	68	...
	Nuddea	...	2478	9828	12306	2208	7099	9307	2616	9327	11943	2636	...
	Jessore	...	754	8224	8978	3616	9338	12954	3758	10726	14484	1530	...
	24-Pergunnahs	...	878	30252	31130	3448	42726	46174	5648	47330	52978	6804	...
	Barrackpore	...	...	...	...	192	1730	1922	192	1966	2158	236	...
	Calcutta	...	544	27142	27686	2304	28721	31025	2304	30595	32899	1874	...
	Total	..	4654	75446	80100	11816	90458	102274	14566	100856	115422	13148	...
Burdwan	Bancoorah	...	118	2603	2721	588	2893	3481	816	3331	4147	666	...
	Beerbhoom	...	...	...	...	344	2684	3028	762	2012	2774	...	254
	Burdwan	...	1560	7686	9246	1560	7252	8812	2592	8201	10793	1981	..
	Hooghly	...	2856	10411	13267	2856	9280	12136	3084	13873	16957	4821	...
	Midnapore	...	...	10361	10361	3578	9065	12643	5142	8039	13181	538	...
	Total	...	4534	31061	35595	8926	31174	40100	12396	35456	47852	8006	254
Cuttack	Cuttack	...	..	8012	8012	3480	10662	14142	4124	11655	15779	1637	...
	Pooree	...	..	5033	5033	2100	5802	7902	2256	6105	8361	459	...
	Balasore	...	116	2446	2562	578	2049	2627	592	1635	2227	...	400
	Sumbulpore	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	116	15491	15607	6158	18513	24671	6972	19395	26367	2096	400
Chota Nagpore	Hazareebaugh	...	...	2317	2317	...	2814	2814	520	2299	2819	5	...
	Lohardugga	...	...	3481	3481	...	3224	3224	1737	2621	4358	1134	...
	Maunbhoom	...	...	4131	4131	...	4221	4221	1252	4522	5774	1553	...
	Singbhoom	...	...	544	544	...	747	747	132	991	1123	376	...
	Total	...	...	10473	10473	...	11006	11006	3641	10433	14074	3068	...

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1.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.			Collections in 1860-61, the year preceding that under Report.			Collections in 1861-62, the year under Report.			Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
		License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.	License Fees.	Fixed duty on consumption.	Total.			
Assam ...	Gowalparah ...	158	4390	4548	784	3543	4327	1210	5386	6596	2269	...	
	Kamroop ...	336	1945	2281	336	2707	3043	588	1874	2462	...	581	
	Luchimpore ...	...	...	...	...	...	..	...	...	...	...	..	
	Durrung ...	...	...	...	25	175	200	48	74	122	...	78	
	Nowgong ...	...	...	...	...	...	...	...	...	...	...	...	
	Seebsaugur ...	...	...	...	...	...	..	53	40	93	93	...	
	Cossiah Hills ...	7	119	126	36	216	252	48	240	288	36	...	
	Total ...	501	6454	6955	1181	6641	7822	1947	7614	9561	2398	659	
	Darjeeling ...	803	266	1069	211	1331	1542	200	1127	1327	...	215	
	Grand Total ...	44541	520334	564875	94304	587369	681673	166080	608701	774781	94896	1788	

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No. 9.

COMPARATIVE STATEMENT of Collections on Siddhee.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ..	.....	.....	.....	.....	.....	
	Behar ..	.....	.....	.....	.....	.....	
	Sarun ..	.....	.....	.....	.....	.....	
	Shahabad ..	.....	.....	.....	.....	.....	
	Dinapore ..	.....	.....	.....	.....	.....	
	Tirhoot ..	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	
Bhaugulpore.	Bhaugulpore ..	.....	.....	.....	.....	.....	
	Monghyr ...	.....	.....	.....	.....	.....	
	Purneah ..	.....	.....	.....	.....	.....	
	Deoghur ..	.....	.....	.....	.....	.....	
	Godda ..	.....	.....	.....	.....	.....	
	Nya Doomka ..	.....	.....	.....	.....	.....	
	Pakour ..	.....	.....	.....	.....	.....	
	Rajmehal ..	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Rajshahye.	Bograh ..	.....	.....	.....	.....	.....	
	Dinagepore ..	.....	.....	.....	.....	.....	
	Maldah ..	.....	.....	.....	.....	.....	
	Moorshedabad ..	220	183	91	.....	92	
	Pubna ..	.....	.....	.....	.....	.....	
	Rajshahye ..	11	11	11	.....	.....	
	Rungpore ..	.....	.....	.....	.....	.....	
	Total ..	231	194	102	.....	92	
Dacca.	Backergunge ..	.....	.....	.....	.....	.....	
	Dacca ..	265	274	274	.....	.....	
	Furreedpore ..	.....	.....	.....	.....	.....	
	Mymensing ..	.....	.....	.....	.....	.....	
	Sylhet ..	.....	.....	.....	.....	.....	
	Cachar ..	.....	.....	.....	.....	.....	
	Total ..	265	274	274	.....	.....	
Chitagong.	Chittagong ..	.....	.....	.....	.....	.....	
	Tipperah ..	.....	.....	.....	.....	.....	
	Bullooah ..	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	
Nuddea.	Dum Dum ..	.....	46	46	.....	.....	
	Nuddea ..	53	17	17	.....	.....	
	Jessore ..	6	6	6	.....	.....	
	24-Pergunnahs ..	810	291	299	8	.....	

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	Barrackpore	.....	.....	.....	.....	.....
	Calcutta ..	1285	1277	1277	.....	.....
	Total ..	2154	1637	1645	8	.....
Burdwan.	Bancoorah ..	23	34	38	4	.....
	Beerbhoom ..	.....	41	41	.....	.....
	Burdwan ..	121	115	103	.....	12
	Hooghly ..	277	239	300	61	.....
	Midnapore ..	78	80	182	102	.....
	Total ..	499	509	664	167	12
Cuttack.	Cuttack ..	32	26	52	26	.....
	Pooree ..	194	278	290	12	.....
	Balasore ..	.....	.....	.....	.....	.....
	Sumbulpore ..	.....	.....	.....	.....	.....
	Total ..	226	304	342	38	.....
Chota-Nagpore.	Hazareebaugh ..	.....	.....	.....	.....	.....
	Lohardugga ..	.....	.....	.....	.....	.....
	Maunbhoom ..	27	11	18	7	.....
	Singbhoom ..	.....	.....	.....	.....	.....
	Total ...	27	11	18	7	
Assam.	Gowalparah ..	.....	.....	.....	.....	.....
	Kamroop ..	.....	.....	.....	.....	.....
	Luckhimpore ..	.....	.....	.....	.....	.....
	Durrung ..	.....	.....	.....	.....	.....
	Nowgong ..	.....	.....	.....	.....	.....
	Seebsagur ..	.....	.....	.....	.....	.....
	Cossiah Hill ..	.....	.....	.....	.....	.....
	Total, ..	.....	.....	.....	.....	.....
	Darjeeling ..	.....	.....	.....	.....	.....
	Grand Total, ..	3402	2929	3045	220	104

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No. 10.

COMPARATIVE STATEMENT of the Collections on Churrus.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	.....	.....	.....	.....	.....	
	Behar ...	.....	.....	.....	.....	.....	
	Sarun ...	.....	.....	.....	.....	.....	
	Shahabad ...	.....	.....	.....	.....	.....	
	Dinapore ...	.....	.....	.....	.....	.....	
	Tirhoot ...	.....	.....	.....	.....	.....	
	Total	.....	.....	.....	.....	.....	
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	.....	
	Monghyr ...	.....	.....	.....	.....	.....	
	Purneah ...	.....	.....	.....	.....	.....	
	Deoghur ...	.....	.....	.....	.....	.....	
	Godda ...	.....	.....	.....	.....	.....	
	Nya Doomka ...	.....	.....	.....	.....	.....	
	Pakour ...	.....	.....	.....	.....	.....	
	Rajmehal ...	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Rajshahye.	Bograh ...	.....	.....	.....	.....	.....	
	Dinagepore ...	.....	.....	.....	.....	.....	
	Maldah ...	.....	.....	.....	.....	.....	
	Moorshedabad ...	.....	.....	.....	.....	.....	
	Pubna ...	40	40	40	.....	.....	

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	Rajshahye ...	23	23	23	.....	.....
	Rungpore ...	.....	.....	.....	.....	.....
	Total ...	63	63	63	.....	.....
Dacca.	Backergunge ...	12	10	12	2	.....
	Dacca ...	247	182	91	.....	91
	Furreedpore ...	.....	.....	.....	.....	.....
	Mymensing ...	.....	.....	.....	.....	.....
	Sylhet ...	.....	.....	.....	.....	.....
	Cachar ...	.....	.....	.....	.....	.....
	Total ...	259	192	103	2	91
Chittagong.	Chittagong ...	.....	.....	.....	.....	.....
	Tipperah ...	.....	.....	.....	.....	.....
	Bullooah ...	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Nuddea.	Dum Dum ...	.....	23	23	.....	.....
	Nuddea ...	162	40	40	.....	.....
	Jessore ...	65	67	67	.....	.....
	24-Pergunnahs ...	1414	1527	2019	492	.....
	Barrackpore ...	.....	11	23	12	.....
	Calcutta ...	2028	2118	2256	138	.....
	Total ...	3669	3786	4428	642	.....
Bardwan.	Bancoorah —	7	11	15	4	.....
	Beerbhoom ...	.....	12	12	.....	.....
	Burdwan ...	163	170	171	1	.....
	Hooghly ...	524	318	435	117	.....
	Midnapore	28	29	.....	.....	29
	Total ...	722	540	633	122	29

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Cuttack.	Cuttack ..	2	.....	.....	.....	....	
	Pooree ..	.....	.....	.....	.....	.....	
	Balasore ..	2	2	2	.....	.....	
	Sumbulpore ..	.....	.....	.....	.....	.....	
	Total ..	4	2	2	.....	.....	
Chota-Nagpore.	Hazareebaugh ..	*10	.....	.....	.....	.....	* These collections were made in 1859-60. The decrease is owing to the Thicadar having absconded during the year, the lease has not been renewed since.
	Lohardugga ..	.....	30	10	.....	20	
	Maunbhoom ..	.....	.....	.....	.....	.....	
	Singbhoom ..	.....	.....	.....	.....	.....	
	Total ..	10	30	10		20	
Assam.	Gowalparah ..	.....	.....	.....	.....	.....	
	Kamroop ..	.....	.....	.....	.....	.....	
	Luckhimpore ..	.....	.....	.....	.....	.....	
	Durrung ..	.....	.....	.....	.....	.....	
	Nowgong ..	.....	.....	.....	.....	.....	
	Seebsagur ..	.....	.....	.....	.....	.....	
	Cossiah Hills ..	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	
	Darjeeling ..	.....	.....	.....	.....		
	Grand Total ..	4727	4613	5239	766	140	

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No. 11.

COMPARATIVE STATEMENT of Collections on Bhang.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	600	600	600	.....	.....	
	Behar ...	.....	244	425	181	.....	
	Sarun ...	.....	27	112	85	.....	
	Shahabad ...	.....	134	317	183	.....	
	Dinapore ...	.....	.....	.....		.....	
	Tirhoot ...	26	29	29	.....	.....	
	Total ...	626	1034	1483	449	.....	
Bhaugulpore.	Bhaugulpore ...	.....	.....	113	113	.....	
	Monghyr ...	.....	313	23	.....	290	
	Purneah ...	.....	.....	.....	.....	.....	
	Deoghur ...	.....	.....	.....	.....	.....	
	Godda ...	.....	.....	.....	.....	.....	
	Nya Doomka ...	.....	.....	.....	.....	.....	
	Pakour ...	.....	.....	.....	.....	.....	
	Rajmehal ...	.....	.....	.....	.....	.....	
	Total ...	.....	313	136	113	290	

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Rajshahye.	Bograh ...	3	3	3	.....	.....	
	Dinagepore ...	16	34	29	.....	5	
	Maldah ...	.....	.....	.....	.....	.....	
	Moorshedabad ...	.....	.....	.....	.....	.....	
	Pubna ...	17	17	17	.....	.....	
	Rajshahye ...	.....	.....	.....	.....	.....	
	Rungpore ...	.....	.....	.....	.....	.....	
	Total ...	36	54	49	.....	5	
Dacca.	Backergunge ...	.....	.....	.....	.....	.....	
	Dacca ...	.....	.....	16	16	.....	
	Furreedpore ...	.....	.....	.....	.....	.....	
	Mymensing ...	.....	.....	.....	.....	.....	
	Sylhet ...	.....	.....	.....	.....	.....	
	Cachar ...	.....	.....	.....	.....	.....	
	Total ...	.....	.....	16	16	.....	
Chittagong.	Chittagong ...	.....	.....	.....	.....	.....	
	Tipperah ...	.....	.....	.....	.....	.....	
	Bullooah ...	6	6	.....	.....	6	
	Total ...	6	6	.....	.....	6	
Nuddea.	Dum Dum ...	.....	.....	.....	.....	.....	
	Nudden ...	.....	.....	.....	.....	.....	
	Jessore ...	.....	.....	.....	.....	.....	
	Baraset ...	.....	.....	.....	.....	.....	
	24-Pergunnahs ...	.....	.....	.....	.....	.....	

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	Barrackpore ...	.....	80	91	11	.....
	Calcutta ...	.....	.....	.....	.....	.....
	Total ...	.....	80	91	11	.....
Burdwan.	Bancoorah ...	.....	.....	.....	.....	.....
	Beerbhoom ...	.....	.....	.....	.....	.....
	Burdwan ...	.....	.....	.....	.....	.....
	Hooghly ...	.....	.....	.....	.....	.....
	Midnapore ...	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Cuttack.	Cuttack ...	.....	.....	.....	.....	.....
	Pooree ...	.....	.....	.....	.....	.....
	Balasore ...	.....	.....	.....	.....	.....
	Sumbulpore ...	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Chota Nagpore.	Hazareebaugh ...	90	125	192	67	.....
	Lohardugga ...	680	65	180	115	.....
	Maunbhoom ...	.....	.....	.....	.....	.....
	Singbhoom ...	.....	.....	.....	.....	.....
	Total ...	770	190	372	182	.....
Assam.	Gowalparah ...	.....	.....	.....	.....	.....
	Kamroop ...	.....	.....	.....	.....	.....
	Luckhimpore ...	.....	.....	.....	.....	.....
	Durrung ...	.....	.....	.....	.....	.....
	Nowgong ...	.....	.....	.....	.....	.....
	Seebsagur ...	.....	.....	.....	.....	.....
	Cossiah Hills ...	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
	Darjeeling	.....	.....	.....	.....	.....
	Grand Total ...	1438	1677	2147	771	301

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No. 12.

COMPARATIVE STATEMENT of Collections on Majoom.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	251	251	251	.....	.....	
	Behar ...	.....	.....	.....	.....	.....	
	Sarun ...	.....	52	305	253	.....	
	Shahabad ..	.....	37	84	47	.....	
	Dinapore ...	....	.....	.....	.....	.....	
	Tirhoot ...	148	154	154	.....	.....	
	Total ..	399	494	794	300	.....	
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	.....	
	Monghyr ...	.....	58	34	.....	24	
	Purneah ...	.....	.....	.....	.....	.....	
	Deoghur ...	.....	.....	.....	.....	.....	
	Godda ...	.....	.....	.....	.....	.....	
	Nya Doomka ...	.....	.....	.....	.....	.....	
	Pakour ..	.....	.....	.....	.....	.....	
	Rajmehal ...	.....	.....	.....	.....	.....	
	Total ...	.....	58	34	.....	24	
Rajshahye.	Bograh ...	.....	.....	.....	.....	.....	
	Dinagepore ...	17	17	17	.....	.....	
	Maldah ...	.....	.....	.....	.....	.....	
	Moorshedabad ...	32	.....	.....	.....	.....	
	Pubnah ...	3	3	11	8	.....	

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	Rajshahye	...	23	23	23	.....	.....
	Rungpore	...	.....	.....	.....	.....	.....
	Total	...	75	43	51	8	.....
Dacca.	Backergunge	...	2	7	24	17	.....
	Dacca	...	155	137	206	69	.....
	Furreedpore	...	.....	1	.....	.....	1
	Mymensing	...	10	3	.....	.....	3
	Sylhet	...	.....	.....	.....	.....	.....
	Cachar	...	3	13	.....	.....	13
	Total	...	170	161	230	86	17
Chittagong.	Chittagong	...	.....	.....	.....	.....	.....
	Tipperah	...	17	17	17	.....	.....
	Bullooah	...	1	6	.....	.....	6
	Total	...	18	23	17	.....	6
Nuddea.	Dum Dum	...	.....	.....	23	23	.....
	Nuddea	...	5	.....	.....	.....	.....
	Jessore	...	5	.....	4	4	.....
	24-Pergunnahs	...	66	100	130	30	.....
	Barrackpore	...	.....	.....	.....	.....	.....
	Calcutta	...	1277	1665	1910	245	.....
	Total	...	1353	1765	2067	302	.....
Burdwan.	Bancoorah	...	7	17	21	4	.....
	Beerbhoom	...	.....	6	6	.....	.....
	Burdwan	...	11	11	.....	.....	11
	Hooghly	...	9	3	.....	.....	3
	Midnapore	...	25	25	.....	.....	25
	Total	...	52	62	27	4	39

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Cuttack.	Cuttack ...	14	14	10	.....	4	
	Pooree ...	29	45	51	6	.....	
	Balasore ...	2	.....	1	1	.....	
	Sumbulpore ...	.....	.....	.....	.....	.....	
	Total ...	45	59	62	7	4	
Chota Nagpore.	Hazareebaugh ...	11	11	42	31	.....	
	Lohardugga ...	.....	17	33	16	.....	
	Maunbhoom ...	.....	.....	.....	.....	.....	
	Singbhoom ...	.....	.....	.....	.....	.....	
	Total ..	11	28	75	47	.....	
Assam.	Gowalparah ...	7	2	2	.....	.....	
	Kamroop ...	.....	.....	.....	.....	.....	
	Luckhimpore ...	.....	.....	.....	.....	.....	
	Durrung ...	.....	.....	.....	.....	.....	
	Nowgong ...	.....	.....	.....	.....	.....	
	Seebsaugur ...	.....	.....	.....	.....	.....	
	Cossiah Hills ...	.....	.....	.....	.....	.....	
	Total ...	7	2	2	.....	.....	
	Darjeeling ...	.....	.....	.....	.....	.....	
	Grand Total ...	2130	2695	3359	754	90	

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No. 13.

COMPARATIVE STATEMENT of Collections on Abkarry Opium.

1		2	3	4	5	6	7	8	9	10
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in net profits in 1861-62, the year under Report.	Decrease in net profits in 1861-62, the year under Report.	Remarks.
		Average of gross proceeds of Sale.	Average of fixed duty *i. e.* net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty *i. e.* net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty *i. e.* net profit after deducting actual cost of Opium.			
Patna.	Patna	800	360	860	387	730	329	.....	58	
	Behar	247	111	455	205	500	225	20	.....	
	Sarun	.....	.....	.....	.....	.....	.....	.....	.....	
	Shahabad	10	4	30	13	42	19	6	.....	
	Dinapore	.....	.....	.....	.....	.....	.....	.....	.....	
	Trihoot	204	92	365	165	665	299	134	.....	
	Total ...	1261	567	1710	770	1937	872	160	58	
Bhangulpore.	Bhangulpore	2018	1009	4587	2294	9141	4571	2277	.....	
	Monghyr	495	247	873	437	1265	633	196	.....	
	Purneah	18672	9508	22123	11920	24345	13187	1267	.....	
	Deoghur	.....	.....	.....	.....	.....	.....	.....	.....	
	Godda	.....	.....	.....	.....	.....	.....	.....	.....	
	Nya Doomka... ...	.....	.....	.....	.....	.....	.....	.....	.....	
	Pakour	.....	.....	.....	.....	.....	.....	.....	.....	
	Rajmehal	.....	.....	.....	.....	.....	.....	.....	.....	
	Total ...	21185	10764	27583	14651	34751	18391	3740	.....	
Rajshahye.	Bograh	27659	16142	30006	20221	31246	21137	916	.....	
	Dinagepore	20211	11353	25435	16648	21984	14427	.....	2221	
	Maldah	18327	10602	20824	14083	21182	14329	246	.....	
	Moorshedabad ...	30322	19528	36464	26322	39920	28942	2620	.....	
	Pubna	7216	4651	9036	6511	9900	7177	666	.....	
	Rajshahye	9093	5731	12015	8639	12988	9416	777	.....	
	Rungpore	88435	49305	100208	65762	99504	65300	.....	462	
	Total ...	201263	117312	233988	158186	236724	160728	5225	2683	

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1.		2.	3.	4.	5.	6.	7.	8.	9.	10.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.		Collections in 1860-61, the year preceding that under Report.		Collections in 1861-62, the year under Report.		Increase in net profits in 1861-62, the year under Report.	Decrease in net profits in 1861-62 the year under Report.	Remarks.
		Average of gross proceeds of Sale.	Average of fixed duty *i. e.* net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty *i. e.* net profit after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty *i. e.* net profit after deducting actual cost of Opium.			
Dacca.	Backergunge	26455	16257	31690	21740	32742	22737	997	.....	
	Dacca	22288	13509	23239	16009	25508	17714	1705	.....	
	Furreedpore	3700	2247	5375	3701	5850	4062	361	.....	
	Mymensing	19766	11177	28660	19684	29664	20600	916	.....	
	Sylhet	21392	12660	26490	18202	24822	17238	.....	964	
	Cachar	15844	9341	17918	12357	24516	17025	4668	.....	
	Total ...	109445	65191	133372	91693	143102	99376	8647	964	
Chittagong.	Chittagong	29980	19912	33824	23384	38745	26906	3522	.....	
	Tipperah	2822	1771	3624	2491	4266	2963	472	.....	
	Bullooah	1131	731	1025	706	1154	802	96	.....	
	Total ...	33933	22414	38473	26581	44165	30671	4090	.....	
Nuddea.	Dum Dum	.....	.....	1736	1252	1940	1406	154	.....	
	Nuddea	15825	10553	21693	16082	24610	17842	1760	.....	
	Jessore	13653	9038	19096	13777	18400	13340	.....	437	
	24-Pergunnahs ...	91758	61700	125214	90305	138280	100253	9948	.....	
	Barackpore	.....	.....	8862	6387	8770	6358	.....	29	
	Calcutta	109342	73587	139716	100845	138935	100728	.....	117	
	Total ...	230578	154878	316317	228648	330935	239927	11862	583	
Burdwan.	Bancoorah	4153	2678	4931	3556	6005	4354	798	.....	
	Beerbhoom	6289	4204	7032	5074	6960	5046	.....	28	
	Burdwan	16157	10625	18836	13588	20950	15189	1601	.....	
	Hooghly	59987	40190	63038	45485	106370	77118	31633	.....	
	Midnapore	50806	33342	65127	46845	68181	49432	2587	.....	
	Total ...	137392	91039	158964	114548	208466	151139	36619	28	

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Cuttack	Cuttack	26160	17167	38508	27751	40660	29478	1727	.....
	Poorce	9296	6267	11388	8203	12340	8946	743	.....
	Balasore	53083	35585	59089	42995	66465	48187	5192	.....
	Sumbulpore	5415	3394	8960	5440	11452	6953	1513	.....
	Total ...	93954	62413	117945	84389	130917	93564	9175	.....
Chota-Nagpore.	Hazareebaugh ...	633	343	888	481	1140	618	137	.....
	Lohardugga	1222	655	1862	1131	2436	1479	348	.....
	Maunbhoom	2527	1571	3925	2564	5592	3670	1106	.....
	Singhboom	1371	853	2080	1365	2032	1334	.....	31
	Total ...	5753	3422	8755	5541	11200	7101	1591	31
Assam.	Gowalparah	59151	31032	78862	47881	71820	43705	.....	4176
	Kamroop	26811	14338	54670	33193	144620	87805	54612	.....
	Luckhimpore	57996	34949	102354	62143	160804	97631	35488	.....
	Durrung	10792	5179	28770	17467	93562	56806	39339	.....
	Nowgoog	25434	14160	65702	39891	108836	66079	26188	.....
	Seebsagur	40312	21669	102578	62162	200284	121601	59439	.....
	Cossiah Hills	.....	.....	.....	.....	.....	.....		.....
	Total ...	220496	121327	432936	262737	779926	473627	215066	4176
	Darjeeling	.....	.....	.....	.....	.....	.....	.....	.....
	Grand Total ...	1055260	649327	1470043	987744	1922123	1275396	296175	8523

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No. 14.

COMPARATIVE STATEMENT of Collections on Muddut.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ..	327	332	912	580	.....	
	Behar ..	123	122	176	54	.....	
	Sarun ..	.....	.....	.....	.....	.....	
	Shahabad ..	106	34	68	34	.....	
	Dinapore ..	.....	.....	.....	.....	.....	
	Tirhoot ..	149	155	234	79	.....	
	Total ..	705	643	1390	747	.....	
Bhaugulpore.	Bhaugulpore ..	.....	.....	617	617	.....	
	Monghyr ...	301	301	248	.....	53	
	Purneah ..	5097	5167	5466	299	.....	
	Deoghur ..						
	Godda ..						
	Nya Doomka ..	.....	.....	168	168	.....	
	Pakour ..						
	Rajmehal ..						
	Total ..	5398	5468	6499	1084	53	
Rajshahye.	Bograh ..	1142	1514	1514	.....	.....	
	Dinagepore ..	4617	5079	2592	513	.....	
	Maldah ..	7095	7430	7435	5	.....	
	Moorshedabad ..	5492	6725	8766	2041	.....	
	Pubna ..	981	1047	1231	184	.....	

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	Rajshahye ..	3139	3157	4033	876	.....
	Rungpore ..	336	336	342	6	.....
	Total ..	22802	25288	28913	3625	.....
Dacca.	Backergunge ..	284	433	413	.....	20
	Dacca ..	636	516	528	12	.....
	Furreedpore ..	561	813	991	178	.....
	Mymensing ..	976	1711	1268	.....	443
	Sylhet ..	1591	3649	3563	.....	86
	Cachar ..	119	137	182	45	.....
	Total ..	4167	7259	6945	235	549
Chitagong.	Chittagong ..	789	590	578	.....	12
	Tipperah ..	119	120	137	17	.....
	Bullooah ..	.....	.....	.....	.....	.....
	Total ..	908	710	715	17	12
Nuddea.	Dum Dum ..	.....	182	182	.....	.....
	Nuddea ..	759	733	798	65	.....
	Jessore ..	719	850	650	.....	200
	24-Pergunnahs ..	6057	10512	14582	4070	.....
	Barrackpore ...	.....	1456	1369	.....	87
	Calcutta ...	5229	5376	5712	336	.....
	Total ...	12764	19109	23293	4471	287
Burdwan.	Bancoorah ...	295	479	1015	536	.....
	Beerbhoom ...	.....	206	206	.....	.....
	Burdwan ...	556	616	542	.....	74
	Hooghly ...	4661	2759	3136	377	.....
	Midnapore ...	1324	1711	2505	794	.....
	Total ...	6836	5771	7404	1707	74

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Cuttack.	Cuttack ...	943	1205	1267	62	.....	
	Pooree ...	139	138	157	19	.....	
	Balasore ...	1041	1047	1105	58	.....	
	Sumbulpore ...	.....	150	200	50	.....	
	Total ...	2123	2540	2729	189	.....	
Chota-Nagpore.	Hazareebaugh ...	113	183	339	156	.....	
	Lohardugga ...	112	140	152	12	.....	
	Maunbhoom ...	112	167	220	53	.....	
	Singbhoom ...	.....	.....	.....	.....	.....	
	Total ...	337	490	711	221	.....	
Assam.	Gowalparah ...	597	584	371	.....	213	
	Kamroop ...	387	316	324	8	.....	
	Luckhimpore ...	.....	.....	.....	.....	.....	
	Durrung ...	.....	66	143	77	.....	
	Nowgong ...	32	32	139	107	.....	
	Seebsagur ...	.....	.....	192	192	.....	
	Cossiah Hills ...	2	12	23	11	.....	
	Total ...	1018	1010	1192	395	213	
	Darjeeling ...	55	60	60	.....	.....	
	Grand Total ...	57113	68348	79851	12691	1188	

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No. 15.

COMPARATIVE STATEMENT of Collections on Chundoo.

1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Patna.	Patna ...	.....	.....	.....	.....	.....	
	Behar ...	.....	.....	.....	.....	.....	
	Sarun ...	.....	.....	.....	.....	.....	
	Shahabad ...	.....	.....	.....	.....	.....	
	Dinapore ...	.....	.....	.....	.....	.....	
	Tirhoot ...	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Bhaugulpore	Bhaugulpore ...	.....	.....	.....	.....	.....	
	Monghyr ...	.....	.....	.....	.....	.....	
	Purneah ...	.....	.....	.....	.....	.....	
	Deoghur ...						
	Godda ...						
	Nya Doomka ...	.....	.....	32	32	.....	
	Pakour ...						
	Rajmehal ...						
	Total ...	.....	.....	32	32	.....	

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1.		2.	3.	4.	5.	6.	7.
Divisions.	Districts.	Average annual Collections for five years preceding the year under Report.	Collections in 1860-61, the year preceding that under Report.	Collections in 1861-62, the year under Report.	Increase in 1861-62, the year under Report.	Decrease in 1861-62, the year under Report.	Remarks.
Rajshahye.	Bograh ...	.....	.....	.....	.....	.....	
	Dinagepore ...	130	228	228	.....	.....	
	Maldah ..	.....	.....	.....	.....	.....	
	Moorshedabad ...	.....	.....	444	444	.....	
	Pubna ..	.....	.....	.....	.....	.....	
	Rajshahye ...	.....	.....	.....	.....	.....	
	Rungpore ...	.....	.....	.....	.....	.....	
	Total ...	130	228	672	444	.....	
Dacca.	Backergunge ...	120	325	278	.....	47	
	Dacca ...	3050	2558	2558	.....	.....	
	Furreedpore ...	2	10	.....	.....	10	
	Mymensing ..	726	958	1277	319	.....	
	Sylhet ...	.....	.....	.....	.....	.....	
	Cachar ...	.....	.....	.....	.....	.....	
	Total ...	3898	3851	4113	319	57	
Chittagong.	Chittagong ...	96	125	126	1	.....	
	Tipperah ...	59	148	297	149	.....	
	Ballooah ...	.....	.....	.....	.....	.....	
	Total ...	155	273	423	150	.....	
Nuddea.	Dum Dum ...	.....	.....	.....	.....	.....	
	Nuddea ...	.....	.....	.....	.....	.....	
	Jessore ...	.....	.....	.....	.....	.....	
	24-Pergunnahs ...	.....	.....	.....	.....	.....	

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	Barrackpore ...	.....	.....	.....	.....	.....
	Calcutta ...	2078	2112	2860	748	.....
	Total ...	2078	2112	2860	748	.....
Burdwan.	Bancoorah ...	.....	.....	.....	.....	.....
	Beerbhoom ...	.....	.....	.....	.....	.....
	Burdwan ...	.....	.....	.....	.....	.....
	Hooghly ...	29	41	23	.....	18
	Midnapore ...	.....	.....	.....	.....	.....
	Total ...	29	41	23	.....	18
Cuttack.	Cuttack ...	1	2	.....	.....	2
	Pooree ...	.....	.....	.....	.....	.....
	Balasore ...	12	.....	.....	.....	.....
	Sumbulpore ...	.....	.....	.....	.....	.....
	Total ...	13	2	.....	.....	2
Chota-Nagpore.	Hazareebaugh ...	.....	.....	.....	.....	.....
	Lohardugga ...	.....	.....	.....	.....	.....
	Maunbhoom ...	.....	.....	.....	.....	.....
	Singbhoom ...	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Assam.	Gowalparah ...	.....	.....	.....	.....	.....
	Kamroop ...	.....	.....	.....	.....	.....
	Luckhimpore ...	.....	.....	.....	.....	.....
	Durrung ...	.....	.....	.....	.....	.....
	Nowgong ...	.....	.....	.....	.....	.....
	Seebsagur ...	.....	.....	.....	.....	.....
	Cossiah Hills ...	.....	.....	.....	.....	.....
	Total ...	...	.....	.....	.....	.....
	Darjeeling ...	.....	.....	.....	.....	.....
	Grand Total ...	6303	6507	8123	1693	77

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No. 16.

Statement showing the number of persons arrested, convicted, and imprisoned, under the Excise Laws, during the year 1861-62.

1.		2.	3.	4.	5.	6.	7.	8.
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of Fines realized.	Amount distributed to seizing officers, &c.	Remarks.
Patna ...	Patna ...	45	18	15	4719	60	.....	
	Behar ...	13	8	7	375	10	.....	
	Sarun ...	18	1	.....	.....	.....	.....	
	Shahabad ...	10	4	4	.....	.....	.....	
	Dinapore ...	65	49	23	1447	327	5	
	Tirhoot ...	5	5	4	10	10	.....	
	Total ...	156	85	53	6551	407	5	
Bhaugulpore ...	Bhaugulpore ...	4	2	.....	10	10	.....	
	Monghyr ...	17	6	4	220	10	.....	
	Purneah ...	34	15	3	37	37	6	
	Deoghur ...							
	Godda ...							
	Nya Doomka ...	17	16	3	157	157	42	
	Pakour ...							
	Rajmehal ...							
	Total ...	72	39	10	424	214	48	
Rajshahye ...	Bograh ...	8	5	3	70	10	.....	
	Dinagepore ...	11	1	1	100	.....	.....	
	Maldah ...	10	6	.....	30	30	.....	
	Moorshedabad ...	44	7	.....	70	70	.....	
	Pubna ...	.....	.....	.....	.....	.....	.....	
	Rajshahye ...	2	2	1	15	15	.....	
	Rungpore ...	.....	.....	.....	.....	.....	.....	
	Total ...	75	21	5	285	125	.....	

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Dacca ...	Backergunge ...	.....	.....	.....	.....	.....	.....	
	Dacca ...	13	9	5	155	80	13	
	Fureedpore ...	3	1	1	.....	.....	.....	
	Mymensing ...	15	6	2	35	35	.....	
	Sylhet ..	40	21	1	134	134	21	
	Cachar ...	14	14	10	350	90	90	
	Total ...	85	51	19	674	339	124	
Chittagong ...	Chittagong ...	80	63	14	1127	842	.....	
	Tipperah ...	5	2	.....	10	10	.....	
	Bullooah ...	6	3	.....	24	24	.....	
	Total ...	91	68	14	1161	876	.....	
Nuddea ...	Dum Dum ...	35	25	1	41	36	30	
	Nuddea ...	2	2	.....	2	2	.....	
	Jessore ...	4	1	1	100	.....	.....	
	24-Pergunnahs ...	28	20	2	461	386	350	
	Barrackpore ...	10	5	3	400	100	29	
	Calcutta ...	48	34	13	2181	876	856	
	Total ...	127	87	20	3185	1400	1265	
Burdwan ...	Bancoorah ...	16	14	.....	45	45	5	
	Beerbhoom ...	1	.....	.....	.....	.....	.....	
	Burdwan ...	61	38	6	770	410	57	
	Hooghly ...	50	33	6	1826	1551	265	
	Midnapore ...	42	37	8	491	275	214	
	Total ...	170	122	20	3132	2281	541	
Cuttack ...	Cuttack ...	36	12	.....	49	49	10	
	Pooree ...	5	1	.....	5	5	.....	
	Balasore ...	15	10	4	122	87	45	1 released for want of proof.
	Sumbulpore ...	.....	.....	.....	.....	.....	.....	
	Total ...	56	23	4	176	141	55	
Chota Nagpore...	Hazareebaugh ...	7	5	4	285	10	.....	
	Lohurdugga ...	8	5	5	665	.....	9	
	Maunbhoom ...	24	17	6	7	7	.....	
	Singbhoom ...	.....	.....	.....	.....	.....	.....	
	Total ...	39	27	15	957	17	9	

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1.		2.	3.	4.	5.	6.	7.	8.
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed	Amount of Fines realized.	Amount distributed to seizing officers, &c.	Remarks.
Assam ...	Gowalparah ...	4	4	.....	45	20	.....	
	Kamroop ...	14	13	1	12	12	.....	
	Luckhimpore ...	.....	.....	.....	.....	.....	.....	
	Durrung ...	.....	.....	.....	.....	.....	.....	
	Nowgong ...	.....	.....	.....	.....	.....	.....	
	Seebsaugur ...	15	15	.....	75	75	4	
	Cossiah Hills ...	.....	.....	.....	.....	.....	.....	
	Total ...	33	32	1	132	107	4	
	Darjeeling ...	6	6	1	143	133	35	
	Grand Total ...	910	561	162	16820	6040	2086	

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No. 2928.

FROM J. GEOGHEGAN, ESQ.,

Under-Secretary to the Government of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE.

Fort William, the 20th November 1862.

Mis. Rev.,
Abkarry.

SIR,

WITH reference to your letters Nos. 271 and 277, dated, respectively, the 17th and 24th September last, I am directed to forward herewith a copy of a Resolution dated this day, No. 2927, by the Lieutenant-Governor, on the Board's Abkarry Administration Report for the year 1861-62, and to request that they will be good enough to furnish the information required in the 5th, 6th, 9th, 12th, and 13th paragraphs thereof at as early a date as practicable.

2. A copy of a letter No. 2929 of the same date, addressed to the Government of the North-Western Provinces, is also forwarded for the Board's information.

I have the honor to be,
SIR,
Your most obedient Servant,

J. GEOGHEGAN,

Under-Secretary to the Government of Bengal.

[Exd. J. H. Mendies.]

the Lower Provinces, though possibly some modification will be absol
necessary in those Districts in which the weak Mowah Spirit is chiefly
sumed. That on the first introduction of the system there should
falling off in consumption was to be expected, but, if it does not give
to smuggling, this is certainly not to be regretted. The Preventive F
must be especially on the alert in the Districts to which the system is b
extended.

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Divisions.	Di
Assam ...	Gowalpara Kamroop Luckhimpo Durrung Nowgong Seebsaugur Cossiah Hi
	Darjeeling
	Gran

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No. 2927.

GOVERNMENT OF BENGAL.

RESOLUTION.

MIS. REV.,—ABKARRY.

Fort William, the 20th November 1862.

READ a letter from the Board of Revenue No. 271, dated the 17th September last, submitting their Report on the financial results of the Abkarry Administration of the Lower Provinces for the year 1861-62, with the prescribed Statements.

Read also their letter No. 277, dated the 24th idem, submitting, with remarks, Comparative Statements of the sales of Abkarry Opium from the year 1857-58 to 1861-62.

RESOLUTION.—The Lieutenant-Governor considers the results detailed to be generally satisfactory, shewing as they do, on the whole, a net increase of Rupees 6,13,791 over the Revenue of the preceding year.

2. In the Nuddea Division the effect of equalizing the Duty on Rum and Doastah of equal strength is clearly indicated by the increase of Rupees 1,61,179 under the head of Rum, and a decrease of Rupees 91,593 under the head of Country Spirits; as also by the detailed figures contained in paragraph 8, which show that in Calcutta the sales of Rum increased from 19,717 Gallons in the 1st Quarter to 33,413 in the 4th Quarter, whilst the sales of Country Spirits decreased from 35,883 Gallons in the 1st Quarter to 9,172 in the 4th Quarter. It is satisfactory to find that the introduction of so sound a system as that under which a uniform rate of Duty is levied on all Spirits of equal strength, without reference to the place or mode of manufacture, and irrespective of their value, has been attended with no loss, but, on the contrary, with an increase of Revenue.

3. The Lieutenant-Governor is glad to see the progress that has been made in the introduction of the fixed Duty system. The Board should press the measure on wherever possible, and should consider very fully and cautiously any proposal for a modification of the system in any Division of the Lower Provinces, though possibly some modification will be absolutely necessary in those Districts in which the weak Mowah Spirit is chiefly consumed. That on the first introduction of the system there should be a falling off in consumption was to be expected, but, if it does not give rise to smuggling, this is certainly not to be regretted. The Preventive Force must be especially on the alert in the Districts to which the system is being extended.

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4. PARA. 9.—The Lieutenant-Governor further observes with satisfaction that the farming system has been abolished in Sarun, Tirhoot, and Shahabad.

5. PARA. 10.—His Honor desires to know on what grounds the Commissioner of Bhaugulpore is opposed to the introduction of the system into his Division: no modification of it should be allowed without the express sanction of Government.

6. PARA. 19.—The Board's remark regarding the cause of the increased Revenue from the sale of imported Wines and Spirits is not clearly understood, as the Lieutenant-Governor is not aware that there has been any great influx of Europeans and Americans during the past year.

7. His Honor considers the falling off in the consumption of Ganjah to be extremely gratifying, accompanied moreover, as it has been, by an increase of Revenue. He would like to know whether the Board are of opinion that a still higher Duty might be imposed without giving any great inducement to smuggling. It is probable that there is no more deleterious drug to which the consumers of Ganjah can be driven by its high price, and any measure, therefore, which really checks its consumption must be attended with positive advantage.

8. PARA. 23.—The fact noticed in paragraph 23 establishes clearly the necessity of the Orders lately issued for levying Duty at the place of Export on all Ganjah exported to the North-Western Provinces. An Extract of this paragraph will be forwarded to the North-Western Provinces Government, in continuation of the previous correspondence on the subject.

9. The Lieutenant-Governor desires that the Board will submit a detailed Report in regard to the alleged smuggling of Opium from Cooch Behar and Bootan, shewing whether there are any grounds beyond the falling off of consumption for supposing that such smuggling exists.

10. The increase of consumption of Opium in Assam is satisfactorily accounted for by the prohibition of the cultivation of the Poppy and the use of the indigenous Kanee, and the substitution of the highly taxed Government Opium. In the Board's Report of the 18th June it was stated that the effect of this change had been to wean the young Assamese to some extent from the use of Opium, and this certainly is the tendency of the measure.

11. The Lieutenant-Governor has had under consideration the Statement received with the Board's letter No. 277, dated the 24th September last, shewing the prices and net Revenue of Abkarry Opium during the past five years, and a Memorandum of the amount of Revenue that would probably have been derived from the same quantity of Opium if it had been sold for exportation instead of being consumed in the country. From this it appears that the net Abkarry Opium Revenue has increased from Rupees 5,52,243 in 1857-58 to Rupees 12,73,875 in 1861-62; and that the Revenue which would have been derived during the latter year, if the Abkarry Opium had been sold at provision prices instead of at the Abkarry rate, would have been Rupees 27,78,842, leaving an apparent loss of Rupees 15,04,967. On the other hand, the prices obtained at the sales for Provision Opium during the past year have been exceptional, and it may be assumed that, if a larger quantity of Provision Opium had been offered for sale, the prices realized would have been less; but still, taking an average price of Rupees 1,500 per chest, the loss would have been Rupees 12,50,913. This seems to indicate the necessity of a further increase in the selling price of Abkarry Opium.

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12. The Board will be so good as to take this subject into consideration, and to report, after consulting the Commissioners, whether there are any sufficient reasons why the price of Abkarry Opium should not be raised to Rupees 22 in all the Districts of the following Divisions:—

Dacca.	Chittagong.
Rajshahye.	Chota Nagpore.

and whether in Assam also the price might not advantageously be raised to the same standard.

13. It does not appear to the Lieutenant-Governor, for instance, that there can be any reason why Opium should be sold at Rupees 20 per seer in Furreedpore, whilst it is selling at Rupees 22 per seer in the neighbouring District of Pubna.

14. His Honor entirely concurs in the propriety of the Order alluded to in paragraph 30 of the Report.

Mr. Plowden, Commissioner,	Burdwan.	
„ Money, ditto	Bhaugulpore.	
„ Palmer, Collector,	Hooghly.	
Baboo Soorjeecoomar Mookerjee,	Deputy Collector,	Patna.
Mr. J. E. Howell,	ditto	Tirhoot.
„ W. R. Davis,	ditto	Bhaugulpore.
Baboo Kallyprosono Roy Chowdry,	ditto	Monghyr.
„ Gourdoss Bysack,	ditto	Moorshedabad.
Mr. Sarson,	ditto	Chittagong.
Baboo Dwarkanauth Bannerjee,	ditto	24-Pergunnahs.
Mr. Pogson,	ditto	Hooghly.
Baboo Ramnarain Samudar,	ditto	Burdwan.
„ Kumlakant Bysack,	ditto	Midnapore.
„ Juggomohun Roy,	ditto	Cuttack.
Mr. J. Mackenzie, Abkarry Superintendent of Calcutta and 24-Pergunnahs.		

15. The Lieutenant-Governor notices with pleasure that the Board consider that the Officers named in paragraph 13 have performed their duties in a manner which deserves their approbation.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Board of Revenue, with a request that they will furnish the information required in the 5th, 6th, 9th, 12th, and 13th paragraphs thereof.

Also, that Extract paragraph 8 and paragraph 23 of the Board's letter referred to therein be forwarded to the Government of the North-Western Provinces, in continuation of previous correspondence on the subject.

A. EDEN,

Offg. Secretary to the Government of Bengal.

[Exd. J. H. Mendies.]

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

ABKARRY ADMINISTRATION

OF THE

LOWER PROVINCES,

For the year 1862-63.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT OFFICE.

1863.

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REPORT

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LOWER PROVINCES,

For the year 1862-63.

Calcutta:

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1863.

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No. 427.

FROM

R. B. CHAPMAN, ESQ.,

Secretary to the Board of Revenue, L. P.,

To

THE OFFG. SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated Fort William, the 21st December 1863.

Abkaree.

SIR,

W. J. ALLEN, A. GROTE, and E. T. TREVOR, ESQRS.

I AM directed by the Board of Revenue to submit their Report on the financial results of the Abkaree Administration in the Lower Provinces for the year 1862-63, together with the Statements as prescribed. The submission of this Report has been delayed for want of certain important explanations which were necessary, and principally in consequence of delay in the submission of the Report of the Superintendent of Darjeeling.

Statement No. 1.—Comparative Statement of Abkaree Revenue.

2. The net increase shewn in this Statement over the Revenue of 1861-62 is Rupees 3,92,805. The increase in the percentage of charges to collections in the Patna Division (the District of Patna excepted) is consequent on the substitution of the direct system of taxation for the farming system. In Bullooah the charges are shewn to have increased during the year by the cost of Sudder Distillery building, &c., being included. There is an increase in the percentage also in Dum-Dum owing to the withdrawal of Troops from the Station causing a diminution of Revenue. The increased percentage in the 24-Pergunnahs is owing partly to the transfer of the Abkaree of that District from the Abkaree Superintendent of Calcutta to the Collector of the 24-Pergunnahs, in consequence of which a portion of the salary of the Deputy Collector of the 24-Pergunnahs, in immediate charge of the Department, is charged in 1862-63 against the collections from this source. It will be observed that estimated by Divisions the percentage of charges to collections has been generally reduced.

3. The gross increased Revenue in the Nuddea Division, amounting to Rupees 68,424, of which Calcutta and its Suburbs contribute Rupees 56,804, is a gain principally in Rum. The advancement in the Bhaugulpore Division is also very satisfactory, the increase being Rupees 1,31,660, of which Rupees 43,406 are from the Sonthal Pergunnahs, to which the system of *direct* management was extended on the 1st May 1862. Assam shews a further increase of Rupees 86,501 mainly in Opium, attributable to the

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exhaustion of the supplies of "Kanee" or indigenous Opium, and also to the suppression of the cultivation of the drug in the Province. The possession and sale of "Kanee" Opium in Assam was made penal during the year.

Vide Government Order No 227T., dated 2nd August 1862.

4. The following Divisions shew also a considerable increase in Revenue:—

Patna	Rs. 43,967
Burdwan	„ 27,204
Rajshahye	„ 22,373
Chota Nagpore	„ 18,924

5. In the ten years ending 1862-63 the annual net Revenue from excisable articles has increased by Rupees 25,57,605, of which nearly ten lacs is the increase from Opium. More than half of the increase from Opium is in the Assam Division:—

	1	2	3	4	5
	Gross Collections.			Net Revenue.	Net proceeds of Opium.
	Spirits and Drugs.	Opium.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1852-53	24,75,338	6,14,364	30,89,702	25,01,604	3,57,503
1862-63	39,76,487	21,03,934	60,80,421	50,59,209	13,44,583
Increase in 1862-63	15,01,149	14,89,570	29,90,719	25,57,605	9,87,080

6. The Table entered in the margin shews the progress made in the further introduction of the Public Central Distillery system. It will be seen that in the Patna and Rajshahye Divisions the system has been much extended. In the Patna Division, of the thirteen Distilleries noted in the last Column, four were opened on the 1st May 1863.

Statement No. 3.—Collections on Country Spirits.

Divisions.	Number of Sudder Distilleries established.			Number of Distilleries of which the Establishment has been sanctioned but not yet carried out.
	Before 1862-63.	In 1862-63.	Total	
Bhaugulpore ...	6	.....	6	.....
Burdwan ...	16	.....	16	.....
Chittagong ...	1	2	3	.....
Cuttack ...	2	2	4	2
Dacca ...	19	1	20	5
Nuddea ...	7	5	12	1
Patna ...	1	12	13	/3
Rajshahye ...	7	11	18	1
Total ...	59	33	92	22

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7. The subject of the suppression of Out-Stills and the establishment of Public Central Distilleries has been so fully ventilated, in the correspondence cited in the margin, that it is unnecessary here again to discuss it. The instructions conveyed in Government Order No. 1319T., dated 19th October 1863, have been generally circulated, and each Commissioner required to exercise his discretion strictly in the spirit of the Orders issued by His Honor the Lieutenant-Governor, the entire suppression of the monthly tax system and the substitution everywhere of the Central Distillery system being kept steadily in view. The Board consider that, doubtless as the repressive machinery is rendered *thoroughly effective* and direct manufacture made difficult or impossible, it will be possible entirely to abolish the monthly tax system. It is certainly desirable to do so.

Board to Government No. 23, dated 13th January 1863.
Government Order No. 875, dated 25th February 1863
Board to Government No. 141, dated 17th April 1863.
Board to Government No. 188, dated 2nd June 1863.
Board to Government No. 316, dated 15th September 1863.
Government Order No. 1319T., dated 19th October 1863.
Board to Government No. 397, dated 26th November 1863.

8. Although the results of the measure do not fall within the year under review, it may be noticed as important that, on the 16th April last, in their Orders No. 121, the Board directed, with reference to paragraph 3 of Government Order No. 1398, dated 6th April 1863, that in Calcutta and in the Districts of the Nuddea and Burdwan Divisions (in which only Rum and Doastah come into competition to any extent) the Duty on Rum and on Country Spirits manufactured in Central Distilleries be raised to Rupees 3 a Gallon, London Proof. Whether the Doastah trade will survive under this high rate of Duty is a matter of doubt; but the previous correspondence on the subject ending with Government Order No. 540A., dated 19th November 1861, is conclusive that Doastah must compete with Rum on equal terms, and that it cannot be fostered by a protective differential Duty. In other Districts where Rum and Country Spirits do not practically come into competition the Duty on the latter is not levied at a uniform rate. In some Districts, particularly those of the Eastern Divisions, the full rate of Duty (Rupees 2-4 per Imperial Gallon, London Proof) previously ordered by Government was continued to be levied during the past year according to strength; in others the gradual introduction of the Central Distillery system, with a lower rate of Duty according to the circumstances of each District, has been effected; the ultimate object on all being, however, to raise the Duty to the full rate, and to this object the Board will continue to direct their attention.

9. It has been already shewn that not only does the enhanced price of Doastah to the consumer act directly to decrease consumption, but that the removal of the differential Duty transfers much of the consumption to Rum. In further proof of this the results in the Nuddea Division, as exhibited in the annexed Statements Nos. 3 and 4, may be pointed to. The Doastah Collections in the whole Division are shewn to have been Rupees 1,92,193 less than in the preceding year. Of this decrease Rupees 1,78,569 appertain to Calcutta and its Suburbs. The counterbalancing total net increase in Rum has been

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Rupees 2,30,393, so that the *actual increase* of Revenue during the year on the two articles taken together has been Rupees 38,200.

10. In the Bancoorah and Midnapore Districts of the Burdwan Division, simultaneously with an increased Duty from Country Spirits, a rise is shewn to have taken place in the Revenue from Rum. The Beerbhoom and Burdwan falling off in the Duty upon Country Spirits is well compensated for in the greatly increased Revenue from Pachwai; and in the Hooghly District the decrease is almost counterbalanced by the increased Duty realized on Rum *alone* in that District.

11. The Local Authorities in the Chittagong Division have had to contend with the difficulties of carrying out the Central Distillery system, which was introduced also into the Bullooah and Tipperah Districts during 1862-63. In the latter District it is stated that the increased sales of Rum, and the fact of border residents resorting to the cheaper shops in Independent Tipperah, account, in a great measure, for the heavy decrease shewn. The Commissioner, in communication with the Rajah, has now devised measures which, he hopes, will effectually prevent this injurious competition, and the Board will watch the result.

12. The decrease in Cuttack is well made up for by the increased Revenue from Tari. The Board have, however, in their letter No. 316, dated 15th September 1863, recommended to Government that for the present, beyond the opening of a Central Distillery at Jajpore in the above District, no further extension of the new system should be at present carried out in the Division.

13. In the Dacca Division the rate of Rupees 2-4 per Imperial Gallon, London Proof, was continued during the year, the Duty being equalized with that on Rum.

14. The introduction of the system of *direct* management into Tirhoot, and the extension of the Central Distillery system also in Patna, may be cited as causing a decrease there. But the Board have no doubt that the Revenue will recover itself gradually.

15. As regards the Rajshahye Division, in which there is (the District of Rajshahye excepted) a general decrease in the Duty upon Country Spirits, it is shewn in the Table entered above on the margin of paragraph 6 that the Central Distillery system has been most extended there during the past year, and, as was to be expected at first, the result is a falling off in the Revenue.

Statement No. 4.—Collections on Rum.

16. The net total increase as shewn in this Statement may be favorably contrasted with the net increase in Statement No. 3. The amount contributed by Calcutta and its Suburbs towards the net increase of Rupees 2,33,041 from Rum is Rupees 2,19,221, and the cause of the enhanced Revenue has been noticed in paragraph 9 of this Report. The Commissioner states, as regards Calcutta,

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that "during the year one native has availed himself of the privilege of "manufacturing Rum in a Public Distillery which has been allowed as a con-"sequence of the equalization of Duty between Rum and Doastah."

Statement No. 5.—Collections on Imported Wines and Spirits.

17. The Revenue from this source is shewn to have generally increased in each Division, the largest increase being in the 24-Pergunnahs and Calcutta and its Suburbs.

Statement No. 6.—Collections on Pachwai.

18. The increase, amounting to Rupees 23,546, in the Collections of the Burdwan Division, as exhibited in this Statement, is the effect of the enhanced Duty on Country Spirits in the Districts of Bancoorah, Beerbhoom, and Burdwan.

Statement No. 7.—Collections on Tari.

19. Tari is another liquor which, like Pachwai, is consumed mostly by the poorer classes, and which is becoming more resorted to as a stimulant as Spirits become dearer. The net increase under this head is Rupees 39,576. The Local Officers must now give their special attention to these two branches of Revenue.

Statement No. 8.—Collections on Ganja.

20. In the memorandum below are compared the Collections of 1862-63 of Ganja Revenue with those of the last entire year before the fixed Duty was raised from one to two Rupees a seer. As in the Report for 1861-62, it has here also been assumed that every Rupee of Duty realized in the year before the Duty was raised represented a seer of Ganja consumed, that being then the fixed Duty; and the comparison proves that the measure of doubling the Duty already successful has been further so in 1862-63, the Revenue having increased by Rupees 2,67,420, while the consumption of the drug has decreased by 6,935 maunds. The Excess Collections in 1862-63 over those in 1861-62 were Rupees 1,15,444:—

GANJA.

DIVISIONS.	1862-63.		Last entire year before the duty was doubled.	
	Quantity consumed.	Revenue derived.	Quantity consumed.	Revenue derived.
	Mds. S. C.	Rupees.	Mds. S. C.	Rupees.
Bhaugulpore	991 0 0	1,07,239	1,653 21 0	66,141
Burdwan	482 0 0	52,109	947 24 0	37,904
Chittagong	442 0 0	47,774	926 13 0	37,053
Cuttack	275 0 0	27,167	379 11 0	15,171
Dacca	2,061 0 0	2,22,334	4,765 19 0	1,90,619
Nuddea	1,291 0 0	1,21,937	2,211 30 0	88,470
Patna	1,156 0 0	1,15,778	1,646 35 0	65,875
Rajshahye	1,677 0 0	1,67,832	2,457 39 0	98,319
Assam	97 27 0	9,600	281 15 0	11,255
Chota Nagpore	149 0 0	15,777	261 16 0	10,456
Darjeeling	14 0 0	1,678	38 22 0	1,542
Total ...	8,635 27 0	8,90,225	15,570 5 0	6,22,805

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21. The heavy increase during the past year in Patna and Rajshahye may doubtless be regarded as the result of levying Duty at Rajshahye on all Ganja exported to the North-Western Provinces. The Commissioner of Bhaugulpore considers the increased consumption of Ganja in his Division to be owing greatly to a decrease in the consumption of the produce of the wild plant.

Statements Nos. 9 to 12.—Collections on Siddhie, Charas, Bhang, and Mayjún.

22. The annexed Statements Nos. 9 to 12 require no special notice. The subject of bringing the trade in "Charas" under more strict supervison and taxation is, however, having the Board's consideration.

Statement No. 13.—Collections on Abkaree Opium.

23. The further large increase from Opium is, as stated in paragraph 3 above, due, in some measure, to the restrictions now put on the possession and sale of Kanee Opium in the Province. The Officiating Commissioner reports that he does not think there is any illicit cultivation now, except perhaps in the Singpho Country, and that there remains but a very small quantity of the indigenous drug, if any, unconsumed. He adds that, although the Abkaree laws are now in full force in Assam, they are seldom required to be brought into operation, and that the increased Revenue from Opium is not owing to "the greater addiction of the "people to the use of the drug, but merely to the stoppage of its illicit culti-"vation and possession, for it is admitted on all hands that the Opium eating "is much less common than it was formerly, that is to say, children at least "are no longer being taught the practice from their infancy, and it is said "confidently too that many persons in whom the habit had not become con-"firmed have given it up." This must be considered very satisfactory.

24. In consequence of the increased cost of manufacture the charge for Opium supplied by the Manufacturing Agency to the Abkaree Department had been raised from Rupees 5-8 to Rupees 7-4 a seer. A corresponding increase was made from the commencement of 1862-63 in the price of Opium supplied to Vendors. Under the Orders of Government No. 2272, dated 4th June 1863, the price of Abkaree Opium in the Divisions of Dacca, Rajshahye, Chittagong, and Chota Nagpore, as well as Darjeeling, has, however, been further increased to Rupees 22 a seer; and in the Districts of Gowalparah and Kamroop the price has also been raised, as directed in Government Order No. 31T., dated 1st July 1863, from Rupees 14 to Rupees 20 a seer. The actual result of these recent orders cannot of course be ascertained until after the close of the current year.

25. In the Bhaugulpore Division the Revenue has risen by Rupees 4,468 notwithstanding the increased rates in force during 1862-63, and in the Districts of the Patna Division an advance also is shewn, excepting in Tirhoot, where the decrease of Rupees 115 is said to be "partly owing to cancelment "of leases and partly to the high price of the drug." The Board do not propose at present any further to raise the price at which Abkaree Opium is sold in the Districts of these Divisions, although the inference which may be drawn

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from the results of the past year is perhaps favorable to such a measure, but at the end of 1863-64 the Commissioners will be required to report specially on the subject.

26. To the increased price of the drug in the Burdwan, Chittagong, and Dacca Divisions and in Bograh the decrease of Revenue there is more or less attributed. But as concerns the Dacca Division, another cause, which is said to have operated in some of the Districts, *viz.*, the Opium sold in Assam at Rupees 14 a seer being largely introduced from that Province, has been explained in the Board's letters to Government cited in margin, in consequence of which the price of Abkaree Opium in Gowalparah and Kamroop has been raised to Rupees 20 a seer as alluded to in my 24th paragraph. In Chittagong and Tipperah the decrease in 1862-63 is also partly due to the withdrawal, during the year, of the Detachments of the Kamroop Regiment stationed in those Districts in 1861-62. The decrease in Calcutta and the 24-Pergunnahs is accounted for by the fact that a quantity of provision Opium lost in the River Hooghly and unrecovered from the wrecks had found its way into the market and displaced Abkaree Opium in consumption.

No. 204, dated 12th June 1863,
„ 220 „ 30th „ „

27. The Board have already placed before Government the correspondence with the Commissioner of Rajshahye and Lieutenant-Colonel Haughton regarding the adoption of measures for checking illicit importation of Opium from Cooch Behar; and it has been decided in Government Order No. 4523, dated 3rd December 1863, that the subject is to be borne in mind with a view to further enquiries being instituted when the future administration of the Cooch Behar Territory is settled.

Statements Nos. 14 and 15, Collections on Muddat and Chandu.

28. These Statements do not call for any particular remarks. The decrease in the Collections on both articles in the Dacca Division is simultaneous with that in the Revenue from Opium alluded to in the 26th paragraph of this report.

Statement No. 16.—Arrests, Convictions, and Imprisonments.

29. The Board are disappointed to find that in the Patna, Nuddea, and Chittagong Divisions the amounts distributed to seizing Officers and Informers out of the fines realized were so limited in the year under review. Commissioners should press on the attention of the Local Officers in their respective Divisions the valuable incitement to activity which such rewards must and are intended to afford.

30. The inadequate sentences passed by the Magistrates on offenders convicted for breach of the Excise Laws has been specially brought to the notice of the Board by the Commissioner of the Nuddea Division. In these cases in which prisoners were convicted on their own confession of gross breaches of the Excise Laws, they were fined in very small amounts by one of

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the Magistrates of Calcutta. Such decisions naturally act as discouragement to the Preventive Officers in the discharge of their duty.

31. Of the District Officers employed during the year the following are considered to be deserving of special credit for their management of the Excise Department:—

Mr. A. V. Palmer, Collector in Hooghly.

Mr. W. R. Davies, Deputy Collector in Bhaugulpore.

Baboo Kally Prosono Roy Chowdry, Deputy Collector in Monghyr.

Baboo Ramnarain Samoodhur, Deputy Collector in Burdwan.

Mr. W. R. Pogson, Deputy Collector in Hooghly.

Baboo Radhanath Gangoolee, Deputy Collector in Beerbhoom.

Baboo Kumlakant Bysack, Deputy Collector in Midnapore.

Baboo Juggomohun Roy, Deputy Collector in Cuttack.

As regards Mr. J. Mackenzie, Officiating Abkaree Superintendent in Calcutta, the Commissioner notes that he "conducted the duties of the Abkaree Department with his acknowledged energy and efficiency until the close of 1862, when he was relieved by Mr. G. B. Hampton."

Baboo Soorjee Coomar Mookerjee, in Patna.

Syed Waris Ali, in Shahabad.

Baboo Mothooranath Banerjee, Deputy Collector in Rajshahye.

Mr. D. J. McNeile, Collector in Jessore.

Baboo Kalidas Palit, Deputy Collector in Hazareebaugh.

Baboo Umbica Churn Mookerjee, Deputy Collector in Maunbhoom.

Baboo Ramcoomar Bose, Deputy Collector in Dacca.

32. Sumbulpore, previously entered with the Districts of the Cuttack Division, has been excluded from this Report as it is no longer subordinate to the Government of Bengal.

I have honor to be,

SIR,

Your most Obedient Servant,

R. B. CHAPMAN,

Secretary.

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APPENDICES.

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No. 1.

COMPARATIVE STATEMENT of Abkaree Revenue for 1862-63.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Collections including proceeds of Opium.				Charges including cost of Opium.		Cost of Opium.		Percentages of Charges to Collections after deducting cost of Opium from both sides.		Net Revenue found by deducting column 6 from column 2 and column 7 from column 3.				
Divisions.	Districts.	Preceding year 1861-62.	Year of report 1862-63.	Increase.	Decrease.	Preceding year 1861-62.	Year of report 1862-63.	Preceding year 1861-62.	Year of report 1862-63.	Preceding year 1861-62.	Year of report 1862-63.	Preceding year 1861-62.	Year of report 1862-63.	Increase.	Decrease.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. As. P.	Rs As. P.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore	Bhaugulpore	1 08,833	1,39,504	30,671	.....	12,023	9,200	4,570	3,558	7 2 5	4 2 4	96,810	1,30,303	33,494	.....	
	Monghyr	1'75,588	2,06,122	30,534	.....	8,342	7,754	633	689	4 6 6	3 7 2	1,67,246	1,98,368	31,122	.....	
	Purneah	1'11,814	1,32,931	21,117	.....	22,225	19,704	11,158	12,622	10 15 11	5 14 1	89,589	1,13,227	23,638	.....	
	Sonthal Pergs. Deoghur ... ... / Godda ... ... / Nya Doomkah ... / Pakour ... ... / Rajmehal	48,152	93,876	45,724	.....	.....	2,318	.....	.....	.....	3 8 6	48,152	91,558	43,406	.....	
	Total ...	4,44,387	5,72,433	1,28,046A	.....	42,590	38,976	16,361	16,869	6 2 1	3 15 8	4,01,797	5,33,457	1,31,660A	.....	
Burdwan	Bancoorah	40,744	51,440	10,696	.....	5,126	4,280	1,651	1,413	8 14 3	5 11 8	35,618	47,160	11,542	.....	
	Beerbhoom	38,861	49,704	10 843	.....	1,914	4,955	1,914	1,974	.....	6 3 11	36,947	44,749	7,802	.....	
	Burdwan	95,681	1,01,072	5,391	.....	15,830	15,015	5,761	5,735	11 3 2	9 11 8	79,851	86,057	6,206	.....	
	Hooghly	2,35,066	2 25,621	.....	9.445 C	42,953	41,484	29,252	26,689	6 10 6	7 7 0	1,92.113	1,84,137	.....	7,976C	
	Midnapore	1,04,146	1,11,658	7,512	.....	27,596	25,478	18,750	17,221	10 5 9	8 11 10	76,550	86,180	9,630	.....	
	Total ...	5,14,498	5,39,495	34,442 B	9,445	93,419	91,212	57,328	53,032	7 14 8	7 13 7	4,21,079	4,48,283	35,180B	7,976	
Chittagong	Bullooah	12,026	12,049	23	.....	2,989	3.233	353	372	19 2 6	24 8 0	9,037	8,816	.....	221	
	Chittagong	60.290	58,902	.....	1,388	19,013	18,477	11,839	13,693	14 12 11	10 9 3	41,277	40,425	.....	852	
	Tipperah	38,808	38,006	.....	802	4,838	4,053	1,303	1,056	9 6 10	8 1 9	33,970	33,953	.....	17	
	Total ...	1,11,124	1,08,957	23	2 190D	26,840	25,763	13,495	15,121	13 10 9	11 5 5	84,284	83,194	.....	1,090D	
Cuttack	Balasore	72,444	77,897	5,453	.....	23,210	23,757	18,278	20,217	9 1 8	6 2 2	49,234	54.140	4,906	.....	
	Cuttack	81,710	88,003	6.293	.....	15,532	16,058	11,182	11,132	5 2 10	6 6 6	66,178	71,945	5.767	.....	
	Pooree	31,725	31,285	.....	440	6.703	6,540	3,393	3,206	11 10 10	11 14 0	25,022	24,745	.....	277	
	Total ...	1,85,879	1,97,185	11.746 E	440 F	45,445	46,355	32,853	34,555	7 10 10	7 4 1	1,40,434	1,50,830	10,673E	277F	
Dacca	Backergunge	75,874	70,082	.....	5,792	16,810	16,650	10,004	10,164	10 5 4	10 13 2	59,064	53,432	.....	5,632	
	Cachar	29,928	27,143	.....	2,785	8,654	6,819	7,491	5.544	5 3 0	5 14 5	21,274	20,324	.....	950	
	Dacca	1,13,938	1,17,976	4,038	.....	17,621	15, 69	7,794	7·317	9 4 3	7 10 2	96,317	1,02,207	5,890	.....	
	Furreedpore	25,042	23,644	.....	1.398	4,519	4,395	1,787	1·295	11 12 0	13 13 11	20,523	19,249	.....	1.274	
	Mymensing	1,40,152	1,38,026	.....	2,126	17,770	13,471	9,064	7·442	6 15 3	4 9 10	1,22,382	1,24,555	2,173	.....	
	Sylhet	78,452	72,110	.....	6,342I	12,551	10,823	7,584	6·254	7 0 2	6 15 1	65,901	61,287	.....	4,614 I	
	Total ...	4,63,386	4,48,991	4,038G	18,443H	77,925	67,927	43,724	38,016	8 2 5	7 4 5	3,85,461	3,81,064	8,063	12,470 H	

Bhaugulpore Division.

A. The increase is principally in Country Spirits and next in Ganja.

Burdwan Division.

B. Principally in Putchye, and then in Ganja and Muddut.

C. The decrease is chiefly in Opium, the rate per seer having been raised from the 1st May 1862; and also in Country Spirits.

Chittagong Division.

D. Owing chiefly to the introduction during the year of the Sudder Distillery system into all Districts of the Division, and to the diminished sales of Opium in the Chittagong District.

Cuttack Division.

E. Mainly in Opium.
F. In Country Spirits.

Dacca Division.

G. In Rum and Country Spirits and Opium.
H. Chiefly in Opium.
I. In Muddut and Country Spirits principally.

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NUDDEA.	Barrackpore	22,724	29,237	6,513	.....	4,189	4,467	2,412	2,687	8 12 0	6 11 3	18,535	24,770	6,235	.....	
	Calcutta	6,17,401	6,74,399	26,998	.....	77,073	69,790	38,207	40,553	6 6 1	4 9 9	5,70,328	6,04,609	34,281	.....	
	Calcutta Suburbs ...	4,02,005	4,22,715	20,710	.....	38,192	36,379	26,409	26,872	3 2 0	2 6 5	3,63,813	3,86,336	22,523	.....	
	Dum-Dum...	9,711	8,043	.....	1,668	2,213	2,269	533	580	18 5 0	22 8 2	7,498	5,783	.....	1,715	
	Jessore	50,119	46,850	.....	3,269	10,230	8,518	5,060	4,631	11 7 7	9 3 1	39,889	38,337	.....	1,552	
	Nuddea	61,757	68,262	6,505	.....	12,352	13,472	6,768	7,051	10 2 6	10 7 10	49,405	54,790	5,385	.....	
	24-Pergunnahs	1,04,420	94,253	.....	10,167	13,703	13,706	11,567	8,599	2 4 10	5 15 5	90,717	80,547	.....	10,170	
	Total ...	12,98,137	13,43,759	60,726 J	15,104 K	1,57,952	1,48,587	91,007	90,973	5 8 9	4 9 7	11,40,185	11,95,172	68,424 J	13,437 K	
PATNA.	Behar	2,26,732	2,30,088	12,356	.....	710	650	275	118	0 3 1	0 3 7	2,26,022	2,38,438	12,416	.....	
	Chumparun	82,332	70,758	.....	11,574	711	3,413	.....	.....	0 13 9	4 13 2	81,621	67,345	.....	14,276	
	Dinapore	15,357	12,034	.....	3,323	1,292	1,723	.....	.....	8 6 7	14 5 1	14,065	10,311	.....	3,754	
	Patna	3,29,770	3,42,490	12,720	.....	15,348	13,228	402	639	4 8 7	3 11 0	3,14,422	3,29,262	14,840	.....	
	Sarun	1,19,228	1,55,649	36,421	.....	1,263	4,632	.....	.....	1 0 11	2 15 7	1,17,965	1,51,017	33,052	.....	
	Shahabad	99,970	1,22,301	22,331	.....	2,507	6,846	23	38	2 7 9	5 9 2	97,463	1,15,455	17,992	.....	
	Tirhoot	1,66,443	1,60,775	.....	5,658	366	11,011	366	96	.....	6 12 10	1,66,067	1,49,764	.....	16,303	
	Total ...	10,39,822	11,03,095	83,828 L	20,555 M	22,197	41,503	1,066	891	2 0 7	3 10 11	10,17,625	10,61,592	78,300 L	34,333 M	
RAJSHAHYE.	Bograh	49,748	46,139	.....	3,609	15,332	13,510	10,109	9,467	13 2 10	11 0 4	34,416	32,629	.....	1,787	
	Dinagepore	50,771	51,182	391	.....	14,368	14,159	7,557	9,346	15 12 2	11 8 1	36,403	37,003	600	.....	
	Maldah	72,902	62,912	.....	9,990	13,032	13,974	6,853	8,330	9 5 8	10 5 11	59,870	48,938	.....	10,932	
	Moorshedabad	1,46,086	1,47,420	1,334	.....	18,255	20,923	10,978	13,473	5 6 2	5 8 11	1,27,831	1,26,497	.....	1,334	
	Pubna	38,093	36,442	.....	1,651	5,927	5,074	2,723	2,413	9 0 11	7 13 1	32,166	31,368	.....	798	
	Rajshahye	40,004	74,163	34,159	.....	9,021	9,357	3,572	3,620	14 15 3	8 2 1	30,983	64,806	33,823	.....	
	Rungpore	1,43,177	1,44,079	902	.....	41,845	39,946	34,204	33,708	7 0 3	5 10 4	1,01,332	1,04,133	2,801	.....	
	Total ...	5,40,781	5,62,317	36,786 N	15,250 O	1,17,780	1,16,943	75,996	80,357	8 15 10	7 9 5	4,23,001	4,45,874	37,224 N	14,851	
ASSAM.	Cossyah Hills	311	337	26	.....	.....	.....	.....	.....	.....	.....	311	337	26	.....	
	Durrung	93,819	1,16,612	22,793	.....	36,757	50,565	36,757	50,565	.....	.....	57,062	66,047	8,985	.....	
	Gowalparah	79,156	88,290	9,134	.....	28,235	35,383	28,115	35,263	0 0 5	0 3 5	50,921	52,907	1,986	.....	
	Kamroop	1,49,391	1,98,106	48,715	.....	57,247	85,501	56,815	84,828	0 0 9	0 9 5	92,144	1,12,605	20,461	.....	
	Lukhimpore	1,60,804	1,94,040	33,236	.....	63,173	76,230	63,173	76,030	.....	.....	97,631	1,17,809	20,179	.....	
	Nowgong	1,08,975	1,49,932	40,957	.....	43,041	59,502	42,757	59,029	0 0 8	0 8 4	65,934	90,430	24,496	.....	
	Seebsagur...	2,00,668	2,50,727	50,059	.....	79,345	1,19,036	78,683	1,18,541	0 0 10	1 8 7	1,21,323	1,31,691	10,368	.....	
	Total ...	7,93,124	9,98,044	2,04,920 P	.....	3,07,798	4,26,217	3,03,300	4,24,456	0 4 11	0 4 11	4,85,326	5,71,827	86,501 P	.....	
CHOTA NAGPORE.	Hazareebaugh	64,390	69,668	5,278	.....	6,982	7,777	523	402	10 4 2	10 10 4	57,408	61,891	4,483	.....	
	Lohardugga	63,087	68,790	4,723	.....	2,394	2,765	957	1,045	2 9 6	2 8 7	61,473	66,025	4,552	.....	
	Maunbhoom	41,252	49,918	8,666	.....	5,953	6,026	1,922	2,693	11 9 6	7 0 10	35,299	43,922	8,623	.....	
	Singbhoom	8,707	10,291	1,584	.....	843	1,161	699	941	2 5 10	2 5 7	7,864	9,130	1,266	.....	
	Total ...	1,78,416	1,98,697	20,281 Q	.....	16,372	17,729	4,101	5,081	7 11 3	6 8 6	1,62,044	1,80,968	18,924 Q	.....	
	Darjeeling	5,590	7,880	2,290	.....	.....	.....	.....	.....	.....	.....	5,590	7,880	2,290	.....	
	Grand Total ...	55,75,144	60,80,843	5,87,126	81,427	9,08,318	10,21,212	6,42,231	7,59,351	5 6 3	4 14 9	46,66,826	50,59,631	4,77,239	84,434	

Nuddea Division.

J. Principally in Rum.
K. Chiefly in Country Spirits; and partially in Opium.

Patna Division.

L. Is due mainly to Ganjah and Country Spirits.
M. The decrease in Tirhoot is attributed to the introduction of the system of *direct* management; while regarding that in Chumparun it is explained that the figures opposite to that District in column 2 are not essentially correct, the Abkaree of Chumparun and Sarun having last year been mixed up together. The latter District, it will be observed, shews a large increase.

Rajshahye Division.

N. Principally in Ganjah, owing to exports from the Rajshahye District to the North-Western Provinces.
O. Chiefly in Country Spirits.

Assam Division.

P. In Opium principally.

Chota Nagpore Division.

Q. The greatest portion of the increase is from Country Spirits.

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No. 2.

ABSTRACT of Actual Results of Abkaree Revenue for the Year 1862-63.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	License Fee for										Daily Tax for retail of									Fixed Duty Levied on				
Divisions. / Districts.	Retail of imported Liquor.	Retail of Bengal Rum.	Retail of Country Spirits.	Retail of Bengal Rum Deasta and Country Spirits.	Retail of Ganjah.	Retail of Muddut.	Retail of Chundoo.	Whole sale of imported Liquor.	Whole sale of Bengal Rum.	Sale of untarmented Taree under Sec. 36, Act XXI. of 1856.	Country Spirits.	Putchye.	Siddhee.	Churrus.	Bhang	Majoom.	Muddut.	Chundoo.	Fermented Taree under Sec. 23, of Act XXI. of 1856.	Country Spirits.	Bengal Rum.	Ganjah.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore: Bhaugulpore ...	410	48	3,642	.....	5,194	1,093	...	16	...	...	64,232	...	...	...	154	...	...	...	16,769	22,157	...	15,386	1,29,151	
Bhaugulpore: Monghyr ...	564	120	3,172	.....	4,696	553	...	80	...	...	1,04,575	...	...	...	32	36	...	...	41,803	34,283	...	14,688	2,04,602	
Bhaugulpore: Purneah ...	148	12	4,620	.....	15,756	5,525	...	...	...	...	11,280	...	...	...	...	...	...	...	7,582	18,248	...	41,904	1,05,075	
Bhaugulpore: Southal Pergunnahs: Deoghur, Godda, Nya Doomkah, Pakour, Rajmehal ...	292	.....	.....	.....	2,432	251	48	32	...	428	77,607	1,939	...	...	...	...	...	...	3,664	...	...	7,183	93,876	
Total ...	1,464	180	11,434	.....	28,078	7,422	48	128	.....	428	2,57,694	1,939	.....	.....	186	36	.....	.....	69,818	74,688	.....	79,161	5,32,704	
Burdwan: Bancoorah ...	188	144	.....	.....	1,032	.....	.....	16	16	.....	19,419	19,905	49	18	.....	23	2,535	.....	466	.....	.....	3,342	47,153	
Burdwan: Beerbhoom ...	113	.....	.....	...	764	.....	.....	.....	.....	.....	9,235	29,738	19	18	.....	.....	232	.....	168	.....	.....	2,208	42,488	
Burdwan: Burdwan ...	408	104	5,800	96	2,524	.....	.....	48	.....	.....	.....	37,207	114	171	.....	.....	562	.....	4,628	17,285	571	8,613	78,131	
Burdwan: Hooghly ...	620	.....	.....	20,240	3,348	.....	.....	64	32	59	.....	.....	274	483	.....	.....	3,425	24	8,942	72,699	4,624	14,692	1,29,526	
Burdwan: Midnapore ...	332	36	3,765	.....	5,915	.....	.....	48	.....	.....	12,066	.....	195	6	.....	8	2,763	.....	1,923	5,834	234	9,672	42,817	
Total ...	1,661	284	9,565	20,336	13,583	.....	.....	176	48	59	40,740	86,850	651	689	.....	31	9,517	24	16,127	95,818	5,429	38,527	3,40,115	
Chittagong: Bullooah ...	.....	.....	136	.....	2,188	.....	.....	.....	.....	.....	2,132	.....	.....	.....	.....	.....	.....	.....	.....	910	.....	5,254	10,620	
Chittagong: Chittagong ...	216	.....	429	.....	3,796	.....	.....	32	.....	.....	.....	470	.....	.....	.....	.....	634	87	780	3,989	.....	10,664	21,097	
Chittagong: Tipperah ...	96	128	447	.....	6,460	.....	.....	.....	.....	2	3,555	.....	.....	.....	.....	17	91	228	17	3,238	475	19,412	34,166	
Total ...	312	128	1,012	.....	12,444	.....	.....	32	.....	2	5,687	470	.....	.....	.....	17	725	315	797	8,137	475	35,330	65,883	
Cuttack: Balasore ...	48	.....	126	.....	655	908	.....	.....	.....	.....	736	.....	.....	2	.....	2	.....	.....	1,361	745	.....	2,018	6,601	
Cuttack: Cuttack ...	112	32	370	.....	3,848	.....	.....	48	.....	.....	2,768	.....	69	.....	.....	9	1,370	.....	12,972	9,979	.....	11,909	43,496	
Cuttack: Pooree ...	.....	.....	401	.....	2,188	.....	.....	.....	.....	.....	3,591	.....	298	.....	.....	34	198	.....	3,525	1,740	.....	6,549	18,524	
Total ...	160	32	897	.....	6,691	908	.....	48	.....	.....	7,095	.....	367	2	.....	45	1,568	.....	17,858	12,464	.....	20,476	68,611	

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DACCA.	Backergunge ...	460	.....	.....	2,432	8,944	.....	.....	.....	.....	36	228	.....	.....	12	.....	30	366	234	48	9,825	1,762	18,263	42,640
	Cachar ...	46	74	360	136	720	.....	36	48	16	.....	.....	36	.....	.....	.....	.....	205	.....	11	1,347	.....	3,984	7,019
	Dacca ...	1,456	.....	.....	6,448	11,048	.....	.....	224	.....	17	.....	85	63	23	.....	251	514	2,203	1,001	25,604	1,312	40,958	91,357
	Furreedpore ...	36	20	737	.....	2,336	.....	.....	.....	.....	.....	660	.....	.....	.....	.....	.....	939	.....	.....	6,157	.....	8,030	18,935
	Mymensing ...	224	.....	4,513	.....	17,720	.....	.....	32	80	.....	.....	.....	.....	.....	.....	1	1,184	1,250	.....	9,917	6,174	69,871	1,10,965
	Sylhet ...	72	.....	561	136	16,724	.....	.....	32	.....	.....	.....	2,878	.....	.....	.....	.....	2,326	.....	85	2,740	.....	23,816	49,370
	Total ...	2,294	94	6,170	9,152	57,412	.....	36	336	96	53	888	2,997	63	35	.....	282	5,534	3,687	1,235	55,150	9,248	1,64,922	3,19,636
NUDDEA.	Barrackpore ...	161	.....	.....	896	284	.....	.....	100	.....	12	.....	.....	.....	34	137	.....	2,156	50	2,[illegible]34	1[illegible]3	11,407	2,144	19,577
	Calcutta ...	25,303	7,238	.....	17,480	2,592	6,676	2,350	.....	.....	.....	.....	.....	1,277	2,327	.....	1,427	.....	.....	19,673	60,908	3,61,632	29,314	5,38,867
	Calcutta Suburbs	5,752	.....	.....	27,377	3,344	7,739	.....	303	16	344	.....	.....	365	2,250	.....	80	.....	.....	55,903	70,316	1,23,951	33,397	3,31,263
	Dum-Dum ...	96	.....	468	.....	92	.....	.....	32	.....	.....	.....	.....	46	21	.....	23	182	.....	536	3,588	432	765	6,283
	Jessore ...	104	160	.....	3,088	3,704	.....	.....	16	.....	.....	.....	23	6	51	.....	.....	537	.....	96	9,300	1,195	10,206	28,3[illegible]6
	Nuddea ...	304	100	5,328	.....	3,181	.....	.....	48	.....	9	.....	1,156	17	58	.....	.....	1,077	.....	145	17,486	434	10,648	4[illegible]071
	24-Pergunnahs ...	752	.....	.....	9,454	5,185	.....	.....	.....	.....	30	.....	.....	.....	282	.....	.....	7,[illegible]85	.....	4,642	13,825	1,240	16,861	59,8[illegible]6
	Total ...	32,471	7,428	5,796	58,295	18,582	14,415	2,850	624	16	395	.....	1,179	1,711	5,025	137	1,530	11,337	50	83,032	1,75,616	5,00,311	1,03,355	10,24,185
PATNA.	Behar ...	193	.....	.....	.....	3,440	210	.....	64	.....	.....	1,59,508	.....	.....	.....	450	.....	.....	.....	61,019	.....	.....	13,231	2,38,744
	Chumparun ...	48	.....	312	.....	2,452	.....	.....	.....	.....	.....	47,797	.....	.....	.....	15	11	.....	.....	9,730	1,906	.....	8,987	7[illegible],758
	Dinapore ...	124	.....	.....	.....	.....	.....	.....	204	.....	1,519	10,155	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,0[illegible]6
	Patna ...	612	.....	4,440	.....	4,028	752	.....	240	.....	.....	1,16,926	.....	.....	.....	610	251	.....	.....	42,676	1,33,293	.....	36,374	3,11,00[illegible]
	Sarun ...	36	.....	2,144	.....	3,004	.....	.....	.....	.....	.....	91,601	.....	.....	.....	160	321	.....	.....	22,194	24,696	.....	11,193	1,5[illegible],649
	Shahabad ...	204	.....	1,188	.....	2,998	72	.....	68	.....	.....	79,461	.....	.....	.....	321	84	.....	.....	16,034	12,958	.....	9,82[illegible]	1,[illegible],217
	Tirhoot ...	100	.....	8,360	.....	6,858	.....	.....	36	.....	.....	22,965	.....	.....	.....	33	.....	516	...	87,275	21,604	.....	12,638	1,00,495
	Total ...	1,316	.....	16,444	.....	23,280	1,064	.....	616	.....	1,519	5,28,413	.....	.....	.....	1,589	667	516	.....	2,39,532	1,93,417	.....	92,493	11,00,871
RAJSHAHYE.	Bograh ...	4	.....	796	.....	6,712	.....	.....	.....	.....	13	.....	160	.....	.....	2	.....	1,542	.....	17	1,157	.....	6,553	15,956
	Dinagepore ...	48	.....	916	.....	6,880	.....	.....	16	.....	.....	.....	131	.....	.....	11	16	5,795	229	1,073	3,540	.....	8,114	26,777
	Maldah ...	.....	.....	2,202	.....	2,995	.....	.....	.....	.....	.....	10,349	185	.....	.....	.....	.....	5,477	.....	4,985	4,856	.....	9,181	59,950
	Moorshedabad ...	816	.....	4,814	.....	4,448	.....	.....	224	.....	8	5,352	13,790	72	.....	.....	30	10,186	681	7,382	34,243	.....	23,205	1,0[illegible],551
	Pubnah ...	40	.....	2,328	.....	5,415	.....	.....	.....	.....	.....	.....	47	.....	.....	45	.....	2,396	.....	11	5,824	.....	10,592	26,694
	Rajshahye ...	160	76	1,358	.....	3,548	.....	.....	48	.....	19	.....	.....	11	23	.....	11	4,945	.....	224	7,[illegible]79	631	4[illegible],92	50,[illegible]
	Rungpore ...	.....	32	854	.....	3,756	.....	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	502	.....	...	4,116	268	35,141	44,485
	Total ...	1,068	108	13,068	.....	33,654	.....	.....	304	.....	40	15,701	13,313	83	23	58	57	31,183	900	13,692	59,520	893	1,34,178	3,17,855
ASSAM.	Cossyah Hills ...	.....	.....	.....	.....	48	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17	.....	.....	.....	.....	272	337
	Durrung ...	.....	.....	.....	.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	94	.....	.....	.....	.....	18	132
	Gowalparah ...	.....	196	.....	.....	1,246	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	431	.....	.....	.....	.....	5,16[illegible]	7,014
	Kamroop ...	.....	276	.....	.....	448	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	348	.....	.....	.....	2,280	2,352	5,704
	Lukhimpore ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
	Nowgong ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	426	.....	.....	.....	.....	.....	426
	Seebsagur ...	.....	.....	.....	.....	23	.....	.....	.....	.....	.....	216	.....	...	.....	.....	.....	28	.....	.....	.....	.....	13	280
	Total ...	.....	472	.....	.....	1,785	.....	.....	.....	.....	.....	216	.....	.....	.....	.....	1	1,344	.....	.....	.....	2,280	7,815	13,913
CHOTTA NAGPORE.	Hazareebaugh ...	148	.....	.....	.....	698	.....	.....	48	.....	.....	60,724	42	.....	26	202	68	926	.....	3,304	.....	.....	2,405	68,501
	Lohardugga ...	.....	.....	.....	.....	2,418	.....	.....	.....	.....	.....	64,161	.....	.....	.....	.....	.....	150	.....	414	.....	.....	2,605	65,749
	Manbhoom ...	88	28	.....	.....	1,700	.....	.....	.....	.....	.....	34,450	.....	36	.....	.....	.....	414	.....	235	.....	.....	5,956	42,907
	Singbhoom ...	.....	.....	.....	.....	144	.....	.....	.....	.....	.....	6,471	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	940	7,555
	Total ...	236	28	.....	.....	4,870	.....	.....	48	.....	.....	1,61,806	42	36	26	202	68	1,490	.....	3,953	.....	.....	11,907	1,84,712
	Darjeeling ...	.....	.....	.....	.....	528	132	22	96	.....	.....	6,021	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,150	7,949
	Grand Total ...	40,032	8,754	64,386	87,783	2,00,907	23,941	2,986	2,408	160	2,496	10,24,261	1,06,792	2,911	5,800	2,172	2,734	63,214	4,983	4,46,044	6,74,810	5,18,642	6,89,319	39,76,487

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No. 3.

COMPARATIVE STATEMENT of Collections on Country Spirits.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Divisions.	DISTRICTS.	Average Annual Collections for five years preceding the year under report.				Collections in 1861-62, the year preceding that under report.				Collections in 1862-63, the year under report.				Increase in 1862-63 the year under report.	Decrease in 1862-63 the year under report.
		License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.	License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.	License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaulpore.	Bhaugulpore	.....	.....	.....	.....	2,036	50,372	15,232	67,720	3,642	64,232	22,157	90,031	22,311	.....
	Monghyr	.....	80,182	.....	80,182	1,542	1,00,193	20,433	1,22,168	3,172	1,01,575	34,283	1,42,030	19,862	.....
	Purneah	1,101	31,344	4,378	36,823	4,940	.....	17,964	22,904	4,620	11,280	18,248	34,148	11,244	.....
	Sonthal Pergunnahs: Deoghur ... ... / Godda ... ... / Nya Doomkah ... / Pakour ... ... / Rajmehal	.....	.....	.....	.....	8,400	31,533	.....	39,933	.....	77,607	.....	77,607	37,674	.....
	Total	1,101	1,11,526	4,378	1,17,005	16,948	1,82,098	53,679	2,52,725	11,434	2,57,694	74,688	3,43,816	91,091	.....
Burdwan.	Bancoorah	.....	12,444	.....	12,444	.....	14,455	.....	14,455	.....	19,419	.....	19,419	4,964	.....
	Beerbhoom	.....	10,000	.....	10,000	.....	10,807	.....	10,807	.....	9,235	.....	9,235	.....	1,572
	Burdwan	5,280	25,791	20,380	51,451	5,280	.....	19,523	24,803	5,800	.....	17,285	23,085	.....	1,718
	Hooghly	19,151	68,678	72,290	1,60,119	.....	.....	76,600	76,600	.....	.....	72,699	72,699	.....	3,901
	Midnapore	.....	34,149	.....	34,149	2,956	9,528	5,852	18,336	3,765	12,036	5,834	21,685	3,349	.....
	Total	24,431	1,51,062	92,670	2,68,163	8,236	34,790	1,01,975	1,45,001	9,565	40,740	95,818	1,46,123	8,313	7,191
Chittagong.	Bullooah	.....	2,984	.....	2,984	.....	3,452	.....	3,452	136	2,132	910	3,178	.....	274
	Chittagong	664	7,758	3,569	11,991	664	.....	3,569	4,233	429	.....	3,989	4,418	185	.....
	Tipperah	.....	6,955	.....	6,955	.....	9,858	.....	9,858	447	3,555	3,238	7,240	.....	2,618
	Total	664	17,697	3,569	21,930	664	13,310	3,569	17,543	1,012	5,687	8,137	14,836	185	2,892

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Cuttack.	Balasore	.....	1,617	.....	1,617	.....	1,095	.....	1,095	126	736	745	1,607	512	.....
	Cuttack	.....	3,300	8,810	12,110	298	4,104	8,141	12,606	370	2,768	9,979	13,117	511	.....
	Pooree	926	4,614	2,056	7,596	926	4,295	2,056	7,277	401	3,591	1,740	5,732	.....	1,545
	Total	926	9,531	10.866	21,323	1,224	9,554	10,200	20,978	897	7,095	12,464	20,456	1,023	1,545
Dacca.	Backergunge	.....	8,293	.....	8,293	269	3,927	8,076	12,272	.....	228	9,325	9,553	.....	2,719
	Cachar	13	.....	353	366	52	.....	866	918	360	.....	1,347	1,707	789	.....
	Dacca	17	23,485	.....	23,502	726	.....	26,464	27 190	.....	.....	25,664	25,664		1,526
	Furreedpore	.....	5,475	.....	5,475	292	3,253	4,327	7,872	737	660	6,157	7,554	.....	318
	Mymensing	386	17,003	1,103	18,795	1,930	5.280	7,028	14,238	4,512	.....	9,917	14,429	.....	.....
	Sylhet	12	5,844	256	6,112	60	4,484	1,279	5,823	561	.....	2,740	3,301	191	2,522
	Total	428	60,100	2,015	62,543	3,329	16,944	43,040	68,313	6,170	888	55,150	62,203	980	7,085
Nuddea.	Barrackpore	.....	.....	8,004	8,004	92	.....	3.504	3,593	.....	.....	103	103	.....	3,493
	Calcutta	.....	1,10,194	75,976	1,86,170	.....	.....	1,56 063	1,56,038	.....	.....	60,998	60.998	.....	95,070
	Calcutta Suburbs	.....	1,02,2.4	81,603	1,83,823	.....	.....	1,53,815	1,53,815	.....	.....	70,316	70,316	.....	83,499
	Dum-Dum	.....	.....	.....	.....	180	.....	5 449	5 629	468	.....	3,588	4,056	.....	1.573
	Jessore	3,802	.....	12,036	15,893	3,194	.....	11,683	14.877	.....	.....	9,300	9,300	.....	5,577
	Nuddea	3,355	22,660	17,509	43,524	5,542	.....	17 289	22.831	5,328	.....	17,486	22,914	.....	17
	24-Pergunnahs	.....	1,02,214	81,609	1,83,823	.....	.....	16,789	16,789	.....	.....	13,825	13,825	.....	2,964
	Total	7,157	3,37,282	2,76,903	6,21,242	9,003	.....	3,61,597	3,73,605	5,796	.....	1,75,616	1,81,412	.....	1,92,133
Patna.	Behar	.....	1,64,496	.....	1,64,496	.....	1,57,562	.....	1,57,562	.....	1,59,503	.....	1,59,503	1,948	.....
	Chumparun	.....	.....	.....	.....	.....	57,260	.....	57,260	312	47,797	1,406	49,515	.....	7,745
	Dinapore	.....	26,822	.....	26,822	.....	13,182	.....	13.182	.....	10,155	.....	10,155	.....	3.027
	Patna	.....	95,154	1,05,450	2,00,604	1,583	2,6 ,691	.....	2 64,279	4.410	1,11 923	1,31,293	2,54,659	.....	8.620
	Sarun	.....	87.182	.....	87,182	.....	1,00,133	.....	1 00,133	2.144	91,601	24,996	1,18,741	18,408	.....
	Shahabad	.....	64,972	.....	64,972	.....	.....	79 037	79,037	1,188	79,461	12,058	92,707	13,620	.....
	Tirhoot	.....	62,303	.....	62,303	.....	.....	65.580	65,580	8,360	22.965	21,664	52,989	.....	12,591
	Total	.....	5,00,929	1,05,450	6,06,379	1,588	5,89,828	1,44,667	7,36,033	16,444	5,23,413	1,93,417	7,38,274	34,174	31,983
Rajshahye.	Bograh	796	3,197	1,595	5,588	793	.....	1,595	2.391	793	.....	1,157	1,953	.....	438
	Dinagepore	.....	7,395	.....	7,395	.....	7,942	.....	7,942	916	.....	3,549	4,465	.....	3,477
	Maldah	.....	21,740	.....	21,740	.....	24,247	.....	24.247	2.202	10,349	4,356	16.907	.....	7.340
	Moorshedabad	.....	45,925	.....	45,925	.....	20.173	29,507	49.680	4,814	5,352	33,243	43,409	.....	6.271
	Pubnah	.....	17	6,342	6,359	.....	10,381	.....	10 381	2,328	.....	5,820	8,148	.....	2,233
	Rajshaye	254	8,040	1,246	9,540	1,273	.....	6.232	7 504	1,358	.....	7,279	8,637	1,133	.....
	Rungpore	118	6,610	1,433	8,161	590	.....	7,165	7 75.	654	.....	4,116	4,770	.....	2,985
	Total	1,168	92,924	10.616	1,64,708	2,658	62,743	44,499	1,09,900	13,.68	15,701	59,520	98,289	1,133	22,744

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Divisions. Districts.	Average Annual Collections for five years preceding the year under report.				Collections in 1861-62 the year preceding that under report.				Collections in 1862-63, the year under report.				Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.
	License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.	License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.	License Fee.	Daily Tax.	Fixed Duty on consumption.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assam. Cossyah Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Durrung	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gowalparah	.....	.....	.....	.....	96	.....	230	326	.....	.....	.....	.....	.....	326
Kamroop	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lukhimpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nowgong	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Seebsagur...	.....	.....	.....	.....	.....	100	.....	100	.....	216	.....	216	116	.....
Total	.....	.....	.....	.....	96	100	230	426	.....	216	.....	216	116	326
Chota Nagpore. Hazareebaugh...	.....	51,985	.....	51,985	.....	56,788	.....	56,788	.....	60,724	.....	60,724	3,936	.....
Lohardugga	.....	49,526	.....	49,526	.....	57,232	.....	57,232	.....	60,161	.....	60,161	2,929	.....
Maunbhoom	.....	25,791	.....	25,791	.....	29,424	.....	29,424	.....	34,450	.....	34,450	5,026	.....
Singhboom	.....	4,392	.....	4,392	.....	5,552	.....	5,552	.....	6,471	.....	6,471	919	.....
Total	.....	1,31,694	.....	1,31,694	.....	1,48,996	.....	1,48,996	.....	1,61,806	.....	1,61,806	12,810	.....
Darjeeling	2,596	.....	.....	2,596	.....	4,146	.....	4,146	.....	6,021	.....	6,021	1,875	.....
Grand Total	38,471	14,12,745	5,06,367	19,57,583	43,751	10,62,509	7,71,456	18,77,716	64,386	10,24,261	6,74,810	17,63,457	1,51,700	2,65,959

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No. 4.

COMPARATIVE STATEMENT of Collections on Rum.

1		2	3	4	5	6	7	8	9	10	11	12	13
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		License Fee.	Fixed Duty on consumption.	Total.	License Fee.	Fixed Duty on consumption.	Total.	License Fee.	Fixed Duty on consumption.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	.....	.....	16	.....	16	48	.....	48	32	.....	
	Monghyr	.....	.....	.....	4	.....	4	120	.....	120	116	.....	
	Purneah	36	12	48	20	.....	20	12	.....	12	.....	8	
	Sonthal Pergunnahs: Deoghur												
	Sonthal Pergunnahs: Godda												
	Sonthal Pergunnahs: Nya Doomkah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs: Pakour												
	Sonthal Pergunnahs: Rajmehal												
	Total	36	12	48	40	.....	40	180	.....	180	148	8	
Burdwan.	Bancoorah	.....	.....	.....	.....	.....	.....	160	.....	160	160	.....	
	Beerbhoom	.....	.. ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Burdwan	7,723	1,321	9,044	1,996	592	2,588	200	571	771	.....	1,817	
	Hooghly	386	2,638	3,024	20,083	2,584	22,667	20,272	4,624	24,896	2,229	.....	
	Midnapore	.....	149	149	.....	.....	.....	36	234	270	270	.....	
	Total	8,109	4,108	12,217	22,079	3,176	25,255	20,668	5,429	26,097	2,659	1,817	

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1		2	3	4	5	6	7	8	9	10	11	12	13
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		License Fee.	Fixed Duty on consumption.	Total.	License Fee.	Fixed Duty on consumption.	Total.	License Fee.	Fixed Duty on consumption.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chittagong.	Bullooah	.....	58	58	.....	.....	.....	.....	.....	.....	.....	.....	
	Chittagong	89	1,268	1,357	64	.....	64	.....	.....	.....	.....	64	
	Tipperah	29	165	194	96	.....	96	128	475	603	507	.....	
	Total	118	1,491	1,609	160	.....	160	128	475	603	507	64	
Cuttack.	Balasore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Cuttack	48	.....	48	16	.....	16	32	.....	32	16	.....	
	Pooree	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total	48	.....	48	16	.....	16	32	.....	32	16	.....	
Dacca.	Backergunge	737	1,074	1,811	905	126	1,031	2,432	1,762	4 194	3,163	.....	
	Cachar	46	.....	46	228	.....	228	226	.....	226	.....	2	
	Dacca	157	1,649	1,806	1,536	1,372	2,908	6,448	1,312	7,760	4,852	.....	
	Furreedpore	8	.....	8	48	.....	48	20	.....	20	.....	28	
	Mymensing	8	3,653	3,661	2,196	9,054	11,250	80	6,174	6,254	.....	4,996	
	Sylhet	77	315	392	284	569	853	136	.....	136	.....	717	
	Total	1,033	6,691	7,724	5,197	11,121	16,318	9,342	9,248	18 590	8,015	5,743	
Nuddea.	Barrackpore	.....	2,784	2,784	384	3,978	4,362	896	11,407	12,303	7,941	.....	
	Calcutta	16,577	1,71,151	1,87,728	31,550	2,30,729	2 62,279	24,748	3,61 632	3,86,380	1,24,101	.....	
	Calcutta Suburbs...	11,550	17,316	28,866	24,470	31,754	56,224	27,393	1,23,951	1,51,344	95,120	.....	
	Dum-Dum	.....	.....	.....	48	306	354	.....	432	432	78	.....	
	Jessore	81	.....	81	1,345	.....	1,345	3,088	1,195	4,283	2,938	.....	
	Nuddea...	136	288	424	44	61	105	160	454	614	509	.....	
	24-Pergunnahs	11,550	17,316	28,866	8,907	2.081	10,988	9,454	1,240	10,694	.....	294	
	Total	39,894	2,08,855	2,48,749	66,748	2,68,909	3,35,657	65.739	5,00,311	5,66,050	2,30,687	294	

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Patna.	Behar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Chumparun	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Patna	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sarun	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Tirhoot...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rajshahye.	Bograh...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Dinagepore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Maldah...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Moorshedabad	.....	.....	.....	1,184	.....	1,184	.....	.....	.....	.....	1,184
	Pubna	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Rajshahye	.....	825	825	.....	1,643	1,643	76	631	707	.....	936
	Rungpore	57	427	484	.....	.....	.....	32	268	300	300	.....
	Total	57	1,252	1,309	1,184	1,643	2,827	108	899	1,007	300	2,120
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Gowalparah	78	1,346	1,424	40	.....	40	196	.....	196	156	.....
	Kamroop	229	928	1,157	229	1,756	1,985	276	2,280	2,556	571	.....
	Lukhimpore...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seebsagur	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	307	2,274	2,581	269	1,756	2,025	472	2,280	2,752	727	.....
Chota Nagpore.	Hazareebaugh	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lohardugga	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Maunbhoom...	.....	.....	.....	.....	.....	.....	28	.....	28	28	.....
	Singbhoom	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	.....	.....	.....	.....	28	.....	28	28	.....
	Darjeeling	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Grand Total	49,602	2,24,683	2,74,285	95,693	2,86,605	3,82,298	96,697	5,18,642	6,15,339	2,43,087	10,046

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No. 5.

COMPARATIVE STATEMENT of Collections on Imported Wines and Spirits.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore	Bhaugulpore	262	488	476	.....	12	
	Monghyr..	164	324	644	320	.....	
	Purneah	97	112	148	36	.....	
	Sonthal Pergunnahs: Deoghur						
	Godda						
	Nya Doomkah ...	.....	416	324	.....	92	
	Pakour						
	Rajmehal						
	Total ...	523	1,340	1,592	356	104	
Burdwan.	Bancoorah	83	92	204	112	.....	
	Beerbhoom	.....	.....	113	113	.....	
	Burdwan	368	348	456	108	.....	
	Hooghly	800	864	684	.....	180	
	Midnapore	144	160	380	220	.....	
	Total ...	1,395	1,464	1,837	553	180	

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Chittagong	Bullooah	6	.....	.....	.....	.....
	Chittagong	199	184	248	64	.....
	Tipperah	58	96	96	.....	.....
	Total ...	263	280	344	64	.....
Cuttack	Balasore	46	60	48	.....	12
	Cuttack	186	144	160	16	.....
	Pooree	.....	.....	.....	.....	.....
	Total ...	232	204	208	16	12
Dacca	Backergunge	469	596	460	.....	136
	Cachar	3	16	94	78	.....
	Dacca	1,012	1,528	1,680	152	.....
	Furreedpore	36	48	36	.....	12
	Mymensing	219	260	256	.....	4
	Sylhet	94	64	104	40	.....
	Total ...	1,833	2,512	2,630	270	152
Nuddea	Barrackpore	244	280	320	40	.....
	Calcutta	22,478	25,247	25,303	56	.....
	Calcutta Suburbs	3,237	5,770	6,120	350	.....
	Dum-Dum	.....	52	128	76	.....
	Jessore	99	133	120	.....	13
	Nuddea	126	76	352	276	.....
	24-Pergunnahs	3,237	266	752	486	.....
	Total ...	29,401	31,824	33,095	1,284	13

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Patna.	Behar	215	192	256	64	.....	
	Chumparun	.....	48	48	.....	.....	
	Dinapore	356	344	332	.....	12	
	Patna	364	624	852	228	.....	
	Sarun	38	.....	36	36	.....	
	Shahabad	306	436	272	.....	164	
	Tirhoot	81	128	136	8	.....	
	Total ...	1,360	1,772	1,932	336	176	
Rajshahye.	Bograh	25	.....	4	4	.....	
	Dinagepore	70	68	64	.....	4	
	Maldah	.....	.....	.....	.....	.....	
	Moorshedabad	582	696	1,040	344	.....	
	Pubnah	7	36	40	4	.....	
	Rajshahye	194	188	208	20	.....	
	Rungpore	22	36	16	.....	20	
	Total ...	900	1,024	1,372	372	24	

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Assam.	Cossyah Hills	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Gowalparah	.....	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lukhimpore	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seebsagur	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Chota Nagpore.	Hazareebaugh	112	44	196	152	.....
	Lohardugga	.....	.....	.....	.....	.....
	Maunbhoom	.....	.....	88	88	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ...	112	44	284	240	.....
	Darjeeling	70	80	96	16	.....
	Grand Total ...	36,089	40,544	43,390	3,507	661

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No. 6.

COMPARATIVE STATEMENT of Collections on Pachwai.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....	.....	
	Monghyr	.....	.....	.....	.....	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs. Deoghur...						
	Godda						
	Nya Doomkah	.....	323	1,939	1,616	.....	
	Pakour						
	Rajmehal						
	Total ...	.....	323	1,939	1,616	.....	
Burdwan.	Bancoorah	13,832	14,673	19,905	5,232	.....	
	Beerbhoom	.....	17.736	29,738	12,002	.....	
	Burdwan	26,268	30,895	37,207	6,312	.....	
	Hooghly	20	.....	.....	.....	.....	
	Midnapore	.....	.....	.....	.....	.....	
	Total ...	40,120	63,304	86,850	23,546	.....	
Chittagong.	Bullooah	.....	.....	.....	.....	.....	
	Chittagong	455	455	470	15	.....	
	Tipperah	.....	.....	.....	.....	.....	
	Total ...	455	455	470	15	.....	

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Cuttack.	Balasore	.....	.....	.....	.....	.....
	Cuttack	.....	.....	.....	.....	.....
	Pooree	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Dacca.	Backergunge	.....	.....	.....	.....	.....
	Cachar	.....	.....	36	36	.....
	Dacca	125	137	85	.....	52
	Furreedpore	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....
	Sylhet	1,357	2,377	2,878	501	.....
	Total ...	1,482	2,514	2,999	537	52
Nuddea.	Barackpore	.....	.....	.....	.....	.....
	Calcutta	.....	.....	.....	.....	.....
	Calcutta Suburbs	.....	.....	.....	.....	.....
	Dum-Dum	.....	.....	.....	.....	.....
	Jessore	.....	46	23	.....	23
	Nuddea	743	1,176	1,156	.....	20
	24-Pergunnahs...	.....	.....	.....	.....	.....
	Total ...	743	1,222	1,179	.....	43
Patna.	Behar	.....	.....	.....	.....	.....
	Chumparun	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....
	Patna	.....	.....	.....	.....	.....
	Sarun	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....

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1		2	3	4	5	6	7
Divisions	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Rajshahye.	Bograh	106	110	160	50	.....	
	Dinagepore	121	126	131	5	.....	
	Maldah	215	245	185	.....	60	
	Moorshedabad	11,686	11,527	12,790	1,263	.....	
	Pubnah	108	108	47	.....	61	
	Rajshahye	91	91	.....	.....	91	
	Rungpore	.....	.....	.....	.....	.....	
	Total ...	12,327	12,207	13,313	1.318	212	
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	
	Durrung	.....	.....	.....	.....	.....	
	Gowalparah	.....	.....	.....	.....	.....	
	Kamroop	.....	.....	.....	.....	.....	
	Lukhimpore	.....	.....	.....	.....	.....	
	Nowgong	.....	.....	.....	.....	.....	
	Seebsagur	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Chota Nagpore.	Hazareebaugh	.....	.....	42	42	.....	
	Lohardugga	.....	.....	.....	.....	.....	
	Maunbhoom	.....	.....	.....	.....	.....	
	Singbhoom	.....	.....	.....	.....	.....	
	Total ...	.....	.....	42	42	.....	
	Darjeeling	.....	.....	.....	.....	.....	
	Grand Total ...	55,127	80,025	1,06,792	27,074	307	

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No. 7.

COMPARATIVE STATEMENT of Collections on Taree for 1862-63.

1		2			3			4			5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	15,755	15,755	.....	16,769	16,769	1,014	.....	
	Monghyr	.....	32,254	32,254	.....	38,652	38,652	.....	41,803	41,803	3,151	.....	
	Purneah	.....	5,466	5,466	.....	6,731	6,731	.....	7,582	7,582	851	.....	
	Sonthal Pergunnahs. Deoghur ... Godda... ... Nya Doomkah ... Pakour ... Rajmehal ...	.....	.....	.....	.....	2,584	2,584	428	3,664	4,092	1,508	.....	
	Total ...	.....	37,720	37,720	.....	63,722	63,722	428	69,818	70,246	6,524	.....	
Burdwan.	Bancoorah	.....	195	195	.....	283	283	.....	466	466	183	.....	
	Beerbhoom	.....	.....	.....	.....	255	255	.....	167	167	.....	88	
	Burdwan	.....	3,961	3,961	.....	4,489	4,489	.....	4,628	4,628	139	.....	
	Hooghly	180	5,994	6,174	47	7,665	7,712	59	8,942	9,001	1,289	.....	
	Midnapore	.....	1,798	1,798	.....	1,600	1,600	.....	1,923	1,923	323	.....	
	Total ...	180	11,948	12,128	47	14,292	14,339	59	16,126	16,185	1,934	88	

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1		2			3			4			5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chittagong.	Bullooah	19	5	24	59	.....	59	.....	.....	.....	.....	59	
	Chittagong	.....	696	696	.....	769	769	.....	780	780	11	.....	
	Tipperah	1	11	12	1	13	14	2	17	19	5	.....	
	Total ...	20	712	732	60	782	842	2	797	799	16	59	
Cuttack.	Balasore	.....	972	972	.....	1,306	1,306	.....	1,361	1,361	55	.....	
	Cuttack	.....	7,780	7,780	.....	11,175	11,175	.....	12,972	12,972	1,797	.....	
	Pooree	.....	3,057	3,057	.....	3.250	3,250	.....	3,525	3,525	275	.....	
	Total ...	.....	11,809	11,809	.....	15,731	15,731	.....	17,858	17,858	2,127	.....	
Dacca.	Backergunge ...	8	52	60	30	66	96	36	48	84	.....	12	
	Cachar	.....	.....	.....	.....	.....	.....	.....	11	11	11	.....	
	Dacca	53	582	635	3	1,049	1,052	17	1,091	1,108	56	.....	
	Furreedpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Mymensing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Sylhet	.....	91	91	.....	86	86	.....	85	85	.....	1	
	Total ...	61	725	786	33	1,201	1,234	53	1,235	1,288	67	13	

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NUDDEA.	Barrackpore ...	7	1,655	1,662	12	2,064	2,076	12	2,034	2,046	....	30
	Calcutta ...	.....	12,774	12,774	.....	17,957	17,957	....	19,673	19,673	1,716	.....
	Calcutta Suburbs ...	429	34,385	34,814	411	49,674	50,085	344	55,906	56,250	6,165	....
	Dum-Dum ...	.....	.....	....	.....	502	502	....	536	536	34	...
	Jessore ...	.....	295	295	.....	107	107	....	96	96	.....	11
	Nuddea ...	4	249	253	15	160	175	9	145	154	....	21
	24-Pergunnahs ...	429	34,385	34,814	.....	4,197	4,197	30	4,642	4,672	475	....
	Total ...	869	83,743	84,612	438	74,661	75,099	395	83,032	83,427	8,390	62
PATNA.	Behar ...	....	62,708	62,708	.....	60,249	60,249	.....	61,619	61,619	1,370	.....
	Chumparun ...	....	.....	.....	.....	9,156	9,156	.....	9,730	9,730	574	.....
	Dinapore ...	8,181	.....	8,181	1,727	.....	1,727	1,519	.....	1,519	.....	208
	Patna ...	....	36.775	36,775	.....	40,562	40,562	.....	42,676	42,676	2,114	.....
	Sarun ...	....	20,806	20,806	.....	20,376	20,376	.....	22,194	22,194	1,818	.....
	Shahabad ...	.....	9,537	9,537	.....	10,570	10,570	.....	16,038	16,038	5,468	.....
	Tirhoot ...	.....	70,926	70,926	.....	78,832	78,832	.....	87,275	37,275	8,443	.....
	Total ...	8,181	2,00,752	2,08,933	1,727	2,19,745	2,21,472	1,519	2,39,532	2,41,051	19,787	208
RAJSHAHYE.	Bograh ...	12	3	15	.....	16	16	13	17	30	14	.....
	Dinagepore ...	.....	983	983	.....	1,057	1,057	.....	1,073	1,073	16	.....
	Maldah ...	4,110	.....	4,110	.....	5,103	5,103	.....	4,985	4,985	.....	118
	Moorshedabad ...	131	6,127	6,258	17	6,316	6,333	8	7,382	7,390	1,057	.....
	Pubnah ...	.....	20	20	.....	11	11	.....	11	11	.....	.....
	Rajshahye ...	15	327	342	26	365	391	19	224	243	.....	148
	Rungpore ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	4,268	7,460	11,728	43	12,868	12,911	40	13,692	13,732	1,087	266
ASSAM.	Cossyah Hills ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Gowalparah ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Kamroop ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lukhimpore ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nowgong ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seebsagur ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

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1		2			3			4			5	6	7
Division.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.	Unfermented Taree under Section 36, Act XXI of 1856.	Fermented Taree under Section 28, Act XXI of 1856.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chota Nagpore.	Hazareebaugh ...	.....	2,694	2,694	.....	2,931	2,931	.....	3,304	3,304	373	.....	
	Lohardugga ...	.....	365	365	.....	458	458	.....	414	414	.....	44	
	Manbhoom ...	.....	179	179	.....	224	224	.....	235	235	11	.....	
	Singbhoom ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Total ...	.....	3,238	3,238	.....	3,613	3,613	.....	3,953	3,953	384	44	
	Darjeeling ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
	Grand Total ...	13,579	3,58,107	3,71,686	2,348	4,06,615	4,08,963	2,496	4,46,043	4,48,539	40,316	740	

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No. 8.

COMPARATIVE STATEMENT of Collections on Ganjah.

1		2	3	4	5	6	7	8	9	10	11	12	13
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		License Fees.	Fixed Duty on consumption.	Total.	License Fees.	Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	.....	.....	3,646	11,336	14,982	5,194	15,386	20,580	5,598	.....	
	Monghyr	.....	9,317	9,317	3,472	9,398	12,870	4,696	14,688	19,384	6,514	.....	
	Purneah	4,658	34,715	39,373	14,356	37,881	52,237	15,756	41,904	57,660	5,423	.....	
	Sonthal Pergunnahs: Deoghur ... ... / Godda... ... ... / Nya Doomkah ... ... / Pakour ... ... / Rajmehal	.....	... ..	.....	1,028	3,677	4,705	2,432	7,183	9,615	4,910	.....	
	Total	4,658	44,032	48,690	22,502	62,292	84,794	28,078	79,161	1,07,239	22,445	.....	
Burdwan.	Bancoorah	281	2,821	3,102	816	3,331	4,147	1,032	3,342	4,374	227	.....	
	Beerbhoom	.....	.....	.....	762	2,012	2.774	764	2,208	2,972	198	.....	
	Burdwan	2,076	7,945	10,021	2,592	8,201	10,793	2,524	8,612	11,136	343	.....	
	Hooghly	2,970	11,246	14,216	3,084	13,873	16,957	3,348	14,692	18,040	1,083	.....	
	Midnapore	.....	14,156	14,156	5,142	8,039	13,181	5,915	9,672	15,587	2,406	.....	
	Total	5,327	36,168	41,495	12,396	35,456	47,852	13,583	38,526	52,109	4,257	.....	

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1		2	3	4	5	6	7	8	9	10	11	12	13
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.			Collections in 1861-62, the year preceding that under report.			Collections in 1862-63, the year under report.			Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Lincense Fees.	Fixed Duty on consumption.	Total.	License Fees.	Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chittagong.	Bullooah	1,762	6,271	8,033	2,216	5,138	7,354	2,188	5,254	7,442	88	.....	
	Chittagong	3,174	11,476	14.650	3,720	11,416	15,136	3,796	10,664	14,460	.....	676	
	Tipperah	1,444	18,603	20,047	5,232	18.785	24,017	6,460	19.412	25,872	1,855	.....	
	Total	6,380	36,350	42,730	11,168	35,339	46,507	12,444	35,330	47,774	1,943	676	
Cuttack.	Balasore	118	2,448	2,566	592	1,635	2,227	655	2,018	2,673	446	.....	
	Cuttack	.....	8,731	8,731	4,124	11,655	15,779	3,848	11,909	15,757	.....	22	
	Pooree	1,678	5,208	6,886	2,256	6,105	8,361	2,188	6,549	8,737	376	.....	
	Total	1,796	16,387	18,183	6,972	19,395	26,367	6,691	20,476	27,167	822	22	
Dacca.	Backergunge	.....	24,419	24,419	7,992	20,418	28,410	8,844	18.263	27,107	.....	1,303	
	Cachar	193	2,261	2,454	600	3,467	4,067	720	3,984	4,704	637	.....	
	Dacca	1,453	38,957	40,410	9,748	42,191	51,939	11,048	40.958	52,006	67	.....	
	Furreedpore	324	6,930	7,254	2,452	7,782	10,234	2,356	8,030	10,386	152	.....	
	Mymensing	5,453	70,500	75,953	17,636	65,982	83,618	17.720	69,871	87,591	3,973	.....	
	Sylhet	3,793	31,921	35,714	12,604	28,260	40,864	16,724	23,816	40.540	.....	324	
	Total	11,216	1,74,988	1,86,204	51,032	1,68,100	2,19,132	57,412	1,64,922	2,22,334	4,829	1,627	
Nuddea.	Barrackpore	.....	1,644	1,644	192	1,966	2,158	284	2,144	2,428	270	.....	
	Calcutta	1,005	28,624	29,629	2,304	30,595	32,899	2,592	29,334	31,926	.....	973	
	Calcutta Suburbs...	2,007	34,104	36,111	1,680	28,867	30,547	3,344	33,397	36,741	6,194	.....	
	Dum-Dum	.....	.....	.....	48	912	960	92	765	857	.....	103	
	Jessore	3,687	10,032	13,719	3,758	10,726	14,484	3,704	10,206	13,910	.....	574	
	Nuddea	2,547	8,615	11,162	2,616	9.327	11,943	3,181	10,648	13,829	1.886	.....	
	24-Pergunnahs	2,007	34,104	36,111	3,968	18,463	22,431	5,385	16,861	22,246	.....	185	
	Total	11,253	1,17,123	1,28,376	14,566	1,00,856	1,15,422	18,582	1,03,355	1,21,937	8,350	1,835	

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Patna.	Behar	.....	8,235	8,235	1,820	5,807	7,627	3,440	13,231	16,671	9,044	.....
	Chumparun	.....	.....	.....	1,536	4,640	6,176	2,452	8,987	11,439	5,263	.....
	Dinapore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Patna	5,788	13,444	19,232	3,884	18,928	22,812	4,628	36,574	41,202	18,390	.....
	Sarun	.....	9,445	9,445	2,140	5,853	7,993	3,004	11,193	14,197	6,204	.....
	Shahabad	.....	8,492	8,492	2,464	6,902	9,366	2,898	9,825	12,723	3,357	.....
	Tirhoot	.....	14,585	14,585	.....	20,812	20,812	6,858	12,618	19,546	.....	1,266
	Total	5,788	54,201	59,989	11,844	62,942	74,786	23,280	92,498	1,15,778	42,258	1,266
Rajshahye.	Bograh	5,530	11,719	17,249	7,168	7,300	14,468	6,712	6,553	13,265	.....	1,203
	Dinagepore	1,676	10,705	12,381	5,680	8,000	13,680	6,880	8,114	14,994	1,314	.....
	Maldah	481	10,533	11,014	2,872	11,817	14,689	2,895	9,481	12,376	.....	2,313
	Moorshedabad	2,612	22,992	25,604	3,028	24,215	27,243	4,448	23,205	27,653	410	.....
	Pubnah...	.....	14,057	14,057	4,796	11,435	16,231	5,415	10,592	16,007	.....	224
	Rajshahye	2,712	9,662	12,374	3,592	9,517	13,109	3,548	41,092	44,640	31,531	.....
	Rungpore	872	23,431	24,303	2,676	32,863	35,539	3,756	35,141	38,897	3,358	.....
	Total	13,883	1,03,099	1,16,982	29,812	1,05,147	1,34,959	33,654	1,34,178	1,67,832	36,613	3,740
Assam.	Cossyah Hills	17	193	210	48	240	288	48	272	320	32	.....
	Durrung	.....	.....	.....	48	74	122	20	18	38	.....	84
	Gowalparah	500	4,885	5,385	1,210	5 386	6,596	1,246	5,160	6,406	.....	190
	Kamroop	462	2,113	2,575	588	1,874	2,462	448	2,352	2,800	338	.....
	Lukhimpore...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Seebsagur	.....	.....	.....	53	40	93	23	13	36	.....	57
	Total	979	7,191	8,170	1,947	7,614	9,561	1,785	7,815	9,600	370	331
Chota Nagpore.	Hazareebaugh	520	2,457	2,977	520	2,299	2,819	608	2,405	3,013	194	.....
	Lohardugga	1,737	3,309	5,046	1,737	2,621	4,358	2,418	2,606	5,024	666	.....
	Maunbhoom...	1,252	4,237	5,489	1,252	4,522	5,774	1,700	5,956	7,656	1,882	.....
	Singbhoom	132	658	790	132	991	1,123	144	940	1,084	.....	39
	Total	3,641	10,661	14,302	3,641	10,433	14,074	4,870	11,907	16,777	2,742	39
	Darjeeling	803	266	1,069	200	1,127	1,327	528	1,150	1,678	351	.....
	Grand Total	65,724	6,00,466	6,66,190	1,66,080	6,08,701	7,74,781	2,00,907	6,89,318	8,90,225	1,24,980	9,536

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No. 9.

COMPARATIVE STATEMENT of Collections on Siddhee.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62 the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....	.....	
	Monghyr	.....	.....	.....	.....	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs. Deoghur	.....	.....	.....	.....	.....	
	Godda						
	Nya Doomkah ...						
	Pakour						
	Rajmehal						
	Total ...	.....	.....	.....	.....	.....	
Burdwan.	Bancoorah	30	38	49	11	.....	
	Beerbhoom	.....	41	19	.....	22	
	Burdwan	119	103	114	11	.....	
	Hooghly	288	300	274	.....	26	
	Midnapore	93	182	195	13	.....	
	Total ...	530	664	651	35	48	
Chittagong	Bullooah	.....	.....	.....	.....	.....	
	Chittagong	.....	.....	.....	.....	.....	
	Tipperah	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	

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Cuttack	Balasore	.....	.....	.....	.....	.....
	Cuttack	32	52	69	17	.....
	Pooree	228	290	298	8	.....
	Total ...	260	342	367	25	.....
Dacca	Backergunge	.....	.....	.....	.....	.....
	Cachar	.....	.....	.....	.....	.....
	Dacca	265	274	63	.....	211*
	Furreedpore	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....
	Sylhet	.....	.....	.....	.....	.....
	Total ...	265	274	63	.....	211
Nuddea	Barrackpore	.....	.....	.....	.....	.....
	Calcutta	1,278	1,277	1,277	.....	.....
	Calcutta Suburbs	659	296	365	69	.....
	Dum-Dum	.....	46	46	.....	.....
	Jessore	7	6	6	.....	.....
	Nuddea	64	17	17	.....	.....
	24-Pergunnahs	659	3	.....	.....	3
	Total ...	2,667	1,645	1,711	69	3
Patna	Behar	.....	.....	.....	.....	.....
	Chumparun	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....
	Patna	.....	.....	.....	.....	.....
	Sarun	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....

* The Up-Country Sepoys who consumed this drug having been removed from Dacca. The Tax on this head has been gradually falling off.

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding that under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Rajshahye.	Bograh	.....	.....	.....	.....	.....	
	Dinagepore	.....	.....	.....	.....	.....	
	Maldah	.....	.....	.....	.....	.....	
	Moorshedabad	184	91	72	.....	19	
	Pubnah	.....	.....	.....	.....	.....	
	Rajshahye...	11	11	11	.....	.....	
	Rungpore	.....	.....	.....	.....	.....	
	Total ...	195	102	83	.....	19	
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	
	Durrung	.....	.....	.....	.....	.....	
	Gowalparah	.....	.....	.....	.....	.....	
	Kamroop	.....	.....	.....	.....	.....	
	Lukhimpore	.....	.....	.....	.....	.....	
	Nowgong	.....	.....	.....	.....	.....	
	Seebsagur	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Chota Nagpore.	Hazareebaugh	.....	.....	.....	.....	.....	
	Lohardugga	.....	.....	.....	.....	.....	
	Maunbhoom	21	18	36	18	.....	
	Singbhoom	.....	.....	.....	.....	.....	
	Total ...	21	18	36	18	.....	
	Darjeeling...	.....	.....	.....	.....	.....	
	Grand Total ...	3,938	3,045	2,911	147	281	

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No. 10.

COMPARATIVE STATEMENT of Collections on Churus.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....	.....	
	Monghyr	.....	.....	.....	.....	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs: Deoghur	.....	.....	.....	.....	.....	
	Godda						
	Nya Doomkah ..						
	Pakour						
	Rajmehal						
	Total ..	.....	.....	.....	.....	.....	
Burdwan.	Bancoorah	10	15	18	3	.....	
	Beerbhoom	.....	12	11	.....	1	
	Burdwan	163	171	171	.....	.....	
	Hooghly	529	435	483	48	.....	
	Midnapore	29	.....	6	6	.....	
	Total ..	781	633	689	57	1	
Chittagong.	Bullooah	.....	.....	.....	.....	.....	
	Chittagong	.....	.....	.....	.....	.....	
	Tipperah	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack.	Balasore	2	2	2	.....	.....	
	Cuttack	3	.....	.....	.....	.....	
	Pooree	.....	.....	.....	.....	.....	
	Total ..	5	2	2	.....	.....	
Dacca.	Backergunge	11	12	12	.....	.....	
	Cachar	.....	.....	.....	.....	.....	
	Dacca	247	91	23	.....	68	
	Furreedpore	.....	.....	.....	.....	.....	
	Mymensing	.....	.....	.....	.....	.....	
	Sylhet	.....	.....	.....	.....	.....	
	Total ..	258	103	35	.....	68	
Nuddea.	Barrackpore	15	23	34	11	.....	
	Calcutta	2,076	2,256	2,327	71	.....	
	Calcutta Suburbs	1,561	1,717	2,250	533	.....	
	Dum-Dum	.....	23	23	.....	.....	
	Jessore	69	67	51	.....	16	
	Nuddea	113	40	58	18	.....	
	24-Pergunnahs	1,561	302	282	.....	20	
	Total ..	5,395	4,428	5,025	633	36	

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Patna.	Behar	.....	.....	.....	.....	.....
	Chumparun	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....
	Patna	.....	.....	.....	.....	.....
	Sarun	.....	.....	.....	.....	.....
	Shahabad	.....	.....	.....	.....	.....
	Tirhoot	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Rajshahye.	Bograh	.....	.....	.....	.....	.....
	Dinagepore	.....	.....	.....	.....	.....
	Maldah	.....	.....	.....	.....	.....
	Moorshedabad	.....	.....	.....	.....	.....
	Pubnah	7	40	.....	.....	40
	Rajshahye..	23	23	23	.....	.....
	Rungpore..	.....	.....	.....	.....	.....
	Total ..	30	63	23	.....	40
Assam.	Cossyah Hills	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Gowalparah	.....	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lnkhimpore	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seebsagur..	.....	.....	.....	.....	.....
	Total ..	.....	.....	.....	.....	.....
Chota Nagpore.	Hazareebaugh	10	.....	26	26	.....
	Lohardugga	.....	10	.....	.....	10
	Maunbhoom	.....	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ..	10	10	26	26	10
	Darjeeling	.....	.....	.....	.....	.....
	Grand Total ..	6,429	5,239	5,800	716	155

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No. 11.

COMPARATIVE STATEMENT of Collections on Bhang.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore	Bhaugulpore	.....	113	154	41	.....	
	Monghyr	.....	23	32	9	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs. Deoghur	.....	.....	.....	.....	.....	
	Godda						
	Nya Doomkah ..						
	Pakour						
	Rajmehal						
	Total ..	.....	136	186	50	.....	
Burdwan.	Bancoorah..	.....	.....	.....	.....	.....	
	Beerbhoom	.....	.....	.....	.....	.....	
	Burdwan	.....	.....	.....	.....	.....	
	Hooghly	.....	.....	.....	.....	.....	
	Midnapore	.....	.....	.....	.....	.....	
	Total ..	.....	.....	.....	.....	.....	
Chittagong.	Bullooah	6	.....	.....	.....	.....	
	Chittagong	.....	.....	.....	.....	.....	
	Tipperah	.....	.....	.....	.....	.....	
	Total ..	6	.....	.....	.....	.....	

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Cuttack.	Balasore ...	...	.....	.....	.....	.....	.....
	Cuttack ...	...	.....	.....	.....	.....	.....
	Pooree ...	...	.....	.....	.....	.....	.....
		Total ...	.....	.....	.....	.....	.....
Dacca.	Backergunge	...	.....	.....	.....	.....	.....
	Cachar ...	...	.....	.....	.....	.....	.....
	Dacca ...	...	.....	16	.....	.....	16
	Furreedpore	...	.....	.....	.....	.....	.....
	Mymensing	...	.....	.....	.....	.....	.....
	Sylhet ...	...	.....	.....	.....	.....	.....
		Total ...	.....	16	.....	.....	16
Nuddea.	Barrackpore	...	95	91	137	46	.....
	Calcutta ...	...	.....	.....	.....	.....	.....
	Calcutta Suburbs	...	.....	.....	.....	.....	.....
	Dum-Dum	...	.....	.....	.....	.....	.....
	Jessore ...	...	.....	.....	.....	.....	.....
	Nuddea ...	...	.....	.....	.....	.....	.....
	24-Pergunnahs	...	.....	.....	.....	.....	.....
		Total ...	95	91	137	46	.....
Patna.	Behar ...	...	.....	425	450	25	.....
	Chumparun	...	.....	49	15	.....	34
	Dinapore ...	...	.....	.....	.....	.....	.....
	Patna ...	...	600	600	610	10	.....
	Sarun ...	...	38	63	160	97	.....
	Shahabad ...	...	.....	317	321	4	.....
	Tirhoot ...	..	55	29	33	4	.....
		Total ...	693	1,483	1,589	140	34

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Rajshahye.	Bograh	3	3	2	.....	1	
	Dinapore	11	29	11	.....	18	
	Maldah	.....	.....	.....	.....	.....	
	Moorshedabad	.....	.....	.....	.....	.....	
	Pubnah	17	17	45	28	.....	
	Rajshahye	.....	.....	.....	.....	.....	
	Rungpore	.....	.....	.....	.....	.....	
	Total ...	31	49	58	28	19	
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	
	Durrung	.....	.....	.....	.....	.....	
	Gowalparah	.....	.....	.....	.....	.....	
	Kamroop	.....	.....	.....	.....	.....	
	Lukhimpore	.....	.....	.....	.....	.....	
	Nowgong	.....	.....	.....	.....	.....	
	Seebsagur	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Chota Nagpore.	Hazareebaugh	113	192	202	10	.....	
	Lohardugga	.....	180	.....	.....	180*	* "During the year under report no Thikadar was found in this District willing to take the lease of this drug, and no settlement was therefore made."
	Maunbhoom	.....	.....	.....	.....	.....	
	Singbhoom	.....	.....	.....	.....	.....	
	Total ...	113	372	202	10	180	
	Darjeeling	.....	.....	.....	.....	.....	
	Grand Total ...	938	2,147	2,172	274	249	

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No. 12.

COMPARATIVE STATEMENT of Collections on Majoom.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Baugulpore	.....	.....	.....	.....	.....	
	Monghyr	.....	34	36	2	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs: Deoghur						
	Godda						
	Nya Doomkah	.....	.....	.....	.....	.....	
	Pakour						
	Rajmehal						
	Total ...	.....	34	36	2	.....	
Burdwan.	Bancoorah	11	21	23	2	.....	
	Beerbhoom	.....	6	.....	.....	6	
	Burdwan	.....	.....	.....	.....	.....	
	Hooghly	9	.....	.....	.....	.....	
	Midnapore	30	.....	8	8	.....	
	Total ...	50	27	31	10	6	

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1		2	3	4	5	6	6
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Chittagong.	Bullooah	1	.....	.....	.....	.....	
	Chittagong	.....	.....	.....	.....	.....	
	Tipperah	18	17	17	.....	.....	
	Total ...	19	17	17	.....	.....	
Cuttack.	Balasore	1	1	2	1	.....	
	Cuttack	15	10	9	.....	1	
	Pooree	31	51	34	.....	17	
	Total ...	47	62	45	1	18	
Dacca.	Backergunge	3	24	30	6	.....	
	Cachar	3	.....	.....	.....	.....	
	Dacca	154	206	251	45	.....	
	Furreedpore	.....	.....	.....	.....	.....	
	Mymensing	4	.....	1	1	.....	
	Sylhet	.....	.....	.....	.....	.....	
	Total ...	164	230	282	52	.....	

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Nuddea.	Barrackpore ...	...	.....	.....	.....	.....	.....
	Calcutta ...	...	1,468	1,910	1,427	.....	483
	Calcutta Suburbs	...	80	130	80	.....	50
	Dum-Dum	...	.....	23	23	.....	.....
	Jessore ...	...	5	4	.....	.....	4
	Nuddea ...	...	1	.....	.....	.....	.....
	24-Pergunnahs	...	80	.....	.....	.....	.....
	Total	...	1,634	2,067	1,530	.....	537
Patna.	Behar ...	...	.....	.....	.....	.....	.....
	Chumparun	...	.....	133	11	.....	122*
	Dinapore ...	...	.....	.....	.....	.....	.....
	Patna ...	...	251	251	251	.....	.....
	Sarun ...	...	100	172	321	149	.....
	Shahabad ...	...	.....	84	84	.....	.....
	Tirhoot ...	...	148	154	.....	.....	154†
	Total	...	499	794	667	149	276
Rajshahye.	Bograh ...	...	.....	.....	.....	.....	.....
	Dinagepore	...	17	17	16	.....	1
	Maldah ...	...	.....	.....	.....	.....	.....
	Moorshedabad	...	26	.....	30	30	.....
	Pubnah ...	...	4	11	.....	.....	11
	Rajshahye	...	23	23	11	.....	12
	Rungpore ...	...	.....	.....	.....	.....	.....
	Total	...	70	51	57	30	24

* "The decrease is probably owing to less demand for the drug."

† "No Licenses were issued for Majoom during the year."

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1	2	3	4	5	6	7	8
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collection in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	
	Durrung	.....	.....	.....	.....	.....	
	Gowalparah	5	2	1	.....	1	
	Kamroop	.....	.....	.....	.....	.....	
	Lukhimpore	.....	.....	.....	.....	.....	
	Nowgong	.....	.....	.....	.....	.....	
	Seebsagur	.....	.....	.....	.....	.....	
	Total	5	2	1	.....	1	
Chota Napore.	Hazareebaugh	26	42	68	26	.....	
	Lohardugga	.....	33	.....	.....	33	
	Maunbhoom	.....	.....	.....	.....	.....	
	Singbhoom	.....	.....	.....	.....	.....	
	Total	26	75	68	26	33	
	Darjeeling	.....	.....	.....	.....	.....	
	Grand Total	2,514	3,359	2,734	270	895	

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No. 13.

COMPARATIVE STATEMENT of Collections on Abkaree Opium.

1		2	3	4	5	6	7	8	9	10
		Average Annual Collections for five years preceding the year under report.		Collections in 1861-62, the year preceding that under report.		Collections in 1862-63, the year under report.				
Divisions.	Districts.	Average of gross proceeds of sale.	Average of fixed Duty, *i. e.*, net profit after deducting actual cost of Opium.	Gross proceeds of sale.	Fixed Duty, *i. e.*, net profit after deducting actual cost of Opium.	Gross proceeds of sale.	Fixed Duty *i. e.*, net profit after deducting actual cost of Opium.	Increase in net profits in 1862-63, the year under report.	Decrease in net profits in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	3,916	1,958	9,141	4,571	10,352	6,794	2,223	.....	
	Monghyr	679	339	1,265	633	1,520	831	198	.....	
	Purneah	20,275	10,512	24,345	13,187	27,856	15,234	2,047	.....	
	Sonthal Pergunnahs. Deoghur									
	Sonthal Pergunnahs. Godda...									
	Sonthal Pergunnahs. Nya Doomkah	.....	.....	.....	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs. Pakour									
	Sonthal Pergunnahs. Rajmehal									
	Total	24,870	12,809	34,751	18,391	39,728	22,859	4,468	.....	
Burdwan.	Bancoorah	4,724	3,166	6,005	4,354	4,287	2,874	.....	1,480	
	Beerbhoom	6,287	4,202	6,960	5,046	7,216	5 242	196	.....	
	Burdwan	17,882	12,101	20,950	15,189	22,940	17,205	2,016	.....	
	Hooghly	72,819	50,073	1,06,370	77,118	96,096	69,407	.....	7,711	
	Midnapore	70,486	51,102	68,181	49,432	68,840	51,620	2,188	.....	
	Total	1,72,198	1,20,644	2,08,466	1,51,139	1,99,379	1,46,348	4,400	9,191	
Chittagong.	Bullooah	1,148	757	1,154	802	1,348	976	174	.....	
	Chittagong	32,151	21,632	38,745	26,906	37,775	24,082	.....	2,824	
	Tipperah	3,224	2,090	4,266	2,963	3,840	2,784	.....	179	
	Total	36,523	24,479	44 165	30,671	42,963	27,842	174	3,003	

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Divisions.	Districts.	2 Average Annual Collections for five years preceding the year under report. Average of gross proceeds of sale.	3 Average of fixed Duty, *i. e.*, net profit after deducting actual cost of Opium.	4 Collections in 1861-62, the year preceding that under report. Gross proceeds of sale.	5 Fixed Duty, *i. e.*, net profit after deducting actual cost of Opium.	6 Collections in 1862-63, the year under report. Gross proceeds of sale.	7 Fixed Duty, *i. e.*, net profit after deducting actual cost of Opium.	8 Increase in net profits in 1862-63, the year under report.	9 Decrease in net profits in 1862-63, the year under report.	10 Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Cuttack	Balasore	56,752	32,925	66,465	48,187	71,294	51,076	2,889	.....	
	Cuttack	29,429	19,809	40,660	29,478	44,518	33,386	3,908	.....	
	Pooree	10,120	6,957	12,340	8,946	12,760	9,554	608	.....	
	Total	96,301	59,691	1,19,465	86,611	1,28,572	94,016	7,405	.....	
Dacca	Backergunge	28,311	17,884	32,742	22,737	28,040	17,875	.....	4,862	
	Cachar	18,328	11,436	24,516	17,025	20,160	14,616	.....	2,409	
	Dacca	22,287	13,508	25,508	17,714	26,609	19,290	1,576	.....	
	Furreedpore	4,128	2,594	5,850	4,062	4,709	3,414	.....	648	
	Mymensing	25,073	15,608	29,664	20,600	27,060	19,619	.....	981	
	Sylhet	23,085	14,333	24,822	17,238	22,740	16,486	.....	752	
	Total	1,21,212	75,363	1,43,102	99,376	1.29,318	91,300	1,576	9,652	
Nuddea	Barrackpore	7,074	4,921	8,770	6,358	9,658	6,970	612	.....	
	Calcutta	1,19,719	82,307	1,38,935	1,00,728	1,35,531	94,978	.....	5,750	
	Calcutta Suburbs	1,00,726	69,487	96,220	69,759	91,509	64,637	.....	5,122	
	Dum-Dum	.....	.....	1,940	1,406	1,760	1,180	.....	226	
	Jessore	15,211	10,365	18,400	13,340	18.524	13,893	553	.....	
	Nuddea	19,451	13.699	24,610	17,842	28,189	21,138	3,296	.....	
	24-Pergunnahs	1,00,726	69,487	42,060	30,494	34,397	25,798	.....	4,696	
	Total	3,62,907	2,50,266	3,30,935	2,39,927	3,19,568	2,28,594	4,461	15,794	

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Patna.	Behar	308	183	500	225	344	226	1	.....
	Chumparun	.....	.....	.....	.....	.....	.....	.....	.....
	Dinapore	.....	.....	.....	.....	.....	.....	.....	.....
	Patna	786	353	730	329	1,488	849	520	.....
	Sarun	.....	.....	.....	.....	.....	.....	.....	.....
	Shahabad	16	7	42	19	84	46	27	.....
	Tirhoot	204	92	665	299	280	184	.....	115
	Total	1,314	635	1,937	872	2,196	1,305	548	115
Rajshahye.	Bograh	29,249	17,845	31,246	21,137	29,183	19,716	.....	1,421
	Dinagepore	22,011	11,353	21,984	14,427	21,356	15,011	584	.....
	Maldah	19,099	7,408	21,182	14,329	22,980	14 650	321	.....
	Moorshedabad	32,802	21,975	39,929	28,942	43,868	30,395	1,453	.....
	Pubnah	8,056	7,394	9,900	7,177	9,651	7,238	61	.....
	Rajshahye	9,534	6,026	12,988	9,416	14,464	10,844	1,428	.....
	Rungpore	94,976	55,685	99,504	65,300	99,594	65,886	586	.....
	Total ...	2,15,727	1,27,686	2,36,724	1,60,728	2,44,096	1,63,740	4,433	1,421
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	31,149	18,634	93,562	56,806	1,16,480	65,915	9,109	.....
	Gowalparah	61,754	33,059	71,820	43,705	81,256	45,993	2,288	.....
	Kamroop	52,305	30.355	1,44,620	87,805	1,92,402	1,07.574	19,769	.....
	Lukhimpore	80,636	40.411	1,60,804	97,631	1,94,040	1,17,810	20,179	.....
	Nowgong	44 749	26,272	1,08,836	66,079	1,49,506	90,477	24,398	.....
	Seebsagur	74,367	43,288	2,00,284	1,21,601	2,50,446	1,31,905	10,304	.....
	Total ...	3,44,960	1,92,019	7,79,926	4,73,627	9,84,130	5,59,674	86,047	.....
Chota Nagpore.	Hazareebaugh	643	352	1,140	618	1,168	767	149	.....
	Lohardaggah	1,530	929	2,436	1,479	3,040	1,995	516	.....
	Maunbhoom...	3,299	2,094	5,592	3,670	7.040	4,347	677	.....
	Singbhoom	1,612	1,011	2,032	8,334	2,736	1,796	462	.....
	Total ...	7,084	4,386	11,200	7,101	13,984	8,905	1,804	.....
	Darjeeling	.....	.....	.....	.....	.....	.....	.....	.....
	Grand Total ...	13,83,096	8,67,978	19,10,671	12,68,443	21,03,934	13,44,583	1,15,316	39,176

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No. 14.

COMPARATIVE STATEMENT of Collections on Muddut.

1		2	3	4	5	6	7
Divisions.	District.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	.....	617	1,093	476	.....	
	Monghyr	290	248	553	305	.....	
	Purneah	5,194	5,466	5,525	59	.....	
	Sonthal Pergunnahs. Deoghur						
	Sonthal Pergunnahs. Godda						
	Sonthal Pergunnahs. Nya Doomkah ...	.....	168	251	83	.....	
	Sonthal Pergunnahs. Pakour						
	Sonthal Pergunnahs. Rajmehal						
	Total ...	5,484	6,499	7,422	923	.....	
Burdwan.	Bancoorah	471	1,015	2,535	1,520	.....	
	Beerbhoom	.....	206	232	26	.....	
	Burdwan	519	542	562	20	.....	
	Hooghly	3,777	3,136	3,425	289	.....	
	Midnapore	1,896	2,505	2,763	258	.....	
	Total ...	6,663	7,404	9,517	2,113	.....	

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Chittagong.	Bullooah	.....	.....	.....	.....	.....
	Chittagong	772	578	634	56	.....
	Tipperah	118	137	91	.....	46
	Total ...	890	715	725	56	46
Cuttack.	Balasore	1,114	1,105	908	.....	197
	Cuttack	1,007	1,267	1,370	103	.....
	Pooree	145	157	198	41	.....
	Total ...	2,266	2,529	2,476	144	197
Dacca.	Backergunge	297	413	366	.....	47
	Cachar	137	182	205	23	.....
	Dacca	634	528	514	.....	14
	Furreedpore	650	991	939	.....	52
	Mymensing	1,173	1,268	1,184	.....	84
	Sylhet	3,114	3,563	2,326	.....	1,237
	Total ...	6,005	6,945	5,534	23	1,434
Nuddea.	Barrackpore	899	1,369	2,156	787	.....
	Calcutta	5,380	5,712	6,676	964	.....
	Calcutta Suburbs	8,030	7,200	7,739	539	.....
	Dum-Dum	.....	182	182	.....	.....
	Jessore	763	650	537	.....	113
	Nuddea	750	798	1,077	279	.....
	24-Pergunnahs	8,030	7,382	7,385	3	.....
	Total ...	23,852	23,293	25,752	2,572	113

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Patna.	Behar	127	176	240	64	.....	
	Chumparun	.....	.....	.....	.....	.....	
	Dinapore	.....	.....	.....	.....	.....	
	Patna	443	912	752	.....	160	
	Sarun	.....	.....	.....	.....	.....	
	Shahabad	87	68	72	4	.....	
	Tirhoot	149	234	516	282	.....	
	Total ...	806	1,390	1,580	350	160	
Rajshahye.	Bograh	1,257	1,514	1,542	28	.....	
	Dinagepore	4,617	5,592	5,795	203	.....	
	Maldah	7,211	7,435	5,477	.....	1,958	
	Moorshedabad	6,334	8,766	10,486	1,720	.....	
	Pubnah	1,042	1,231	2,396	1,165	.....	
	Rajshahye...	3,526	4,033	4,985	952	.....	
	Rungpore	341	342	502	160	.....	
	Total ...	24,328	28,913	31,183	4,228	1,958	

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Assam.	Cossyah Hills	7	23	17	.....	6
	Durrung	.....	143	94	.....	49
	Gowalparah...	588	371	431	60	.....
	Kamroop	391	324	348	24	.....
	Lukhimpore	.....	.....	.....	.....	.....
	Nowgong	84	139	426	287	.....
	Seebsagur...	.....	192	28	.....	164
	Total ...	1,020	1,192	1,344	371	219
Chota Nagpore.	Hazareebaugh	189	339	926	587	.....
	Lohardugga	120	152	150	.....	2
	Maunbhoom...	139	220	414	194	.....
	Singbhoom...	.....	.....	.....	.....	.....
	Total ...	448	711	1,490	781	2
	Darjeeling...	60	60	132	72	.....
	Grand Total ...	71,822	79,651	87,155	11,633	4,129

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No. 15.

COMPARATIVE STATEMENT of Collections on Chundoo.

1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62. the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Bhaugulpore	Bhaugulpore	.....	.....	.....	.....	.....	
	Monghyr	.....	.....	.....	.....	.....	
	Purneah	.....	.....	.....	.....	.....	
	Sonthal Pergunnahs. Deoghur	.....	32	48	16.	.....	
	Sonthal Pergunnahs. Godda						
	Sonthal Pergunnahs. Nya Doomkah ...						
	Sonthal Pergunnahs. Pakour						
	Sonthal Pergunnahs. Rajmehal						
	Total ...	.....	32	48	16	.....	
Burdwan.	Bancoorah	.....	.....	.....	.....	.....	
	Beerbhoom	.....	.....	.....	.....	.....	
	Burdwan	.....	.....	.....	.....	.....	
	Hooghly	31	23	24	1	.....	
	Midnapore	.....	.....	.....	.....	.....	
	Total ...	31	23	24	1	.....	

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Chittagong.	Bullooah	.....	.....	.....	.....	.....
	Chittagong	110	126	87	.....	39
	Tipperah	112	297	228	.....	69
	Total ...	222	423	315	.....	108
Cuttack.	Balasore	.....	.....	.....	.....	.....
	Cuttack	3	.....	.....	.....	.....
	Pooree	.....	.....	.....	.....	.....
	Total ...	3	.....	.....	.....	.....
Dacca.	Backergunge	172	278	234	.....	44
	Cachar	.....	.....	.....	.....	.....
	Dacca	3,050	2,558	2,203	.....	355
	Furreedpore	2	.....	.....	.....	.....
	Mymensing	984	1,277	1,250	.....	27
	Sylhet	.....	.....	.....	.....	.....
	Total ...	4,208	4,113	3,687	.....	426
Nuddea.	Barrackpore	.....	.....	50	50	.....
	Calcutta	2,260	2,860	2,880	20	.....
	Calcutta Suburbs	.....	.....	.....	.....	.....
	Dum-Dum	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....
	Nuddea	.....	.....	.....	.....	.....
	24-Pergunnahs	.....	.....	.....	.....	.....
	Total ...	2,260	2,860	2,930	70	.....

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1		2	3	4	5	6	7
Divisions.	Districts.	Average Annual Collections for five years preceding the year under report.	Collections in 1861-62, the year preceding that under report.	Collections in 1862-63, the year under report.	Increase in 1862-63, the year under report.	Decrease in 1862-63, the year under report.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	
Patna.	Behar	.....	.....	.....	.....	.....	
	Chumparun	.....	.....	.....	.....	.....	
	Dinapore	.....	.....	.....	.....	.....	
	Patna	.....	.....	.....	.....	.....	
	Sarun	.....	.....	.....	.....	.....	
	Shahabad	.....	.....	.....	.....	.....	
	Tirhoot	.....	.....	.....	.....	.....	
	Total ...	.....	.....	.....	.....	.....	
Rajshahye.	Bograh	.....	.....	.....	.....	.....	
	Dinagepore	131	228	228	.....	.....	
	Maldah	.....	.....	.....	.....	.....	
	Moorshedabad	.....	444	681	237	.....	
	Pubnah	.....	.....	.....	.....	.....	
	Rajshahye...	.....	.....	.....	.....	.....	
	Rungpore	.....	.....	.....	.....	.....	
	Total ...	131	672	909	237	.....	

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Assam.	Cossyah Hills	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Gowalparah	.....	.....	.....	.....	.....
	Kamroop	.....	.....	.....	.....	.....
	Lukhimpore	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seebsagur	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
Chota Nagpore.	Hazareebaugh	.....	.....	.....	.....	.....
	Lohardugga	.....	.....	.....	.....	.....
	Maunbhoom	.....	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....
	Darjeeling	.....	.....	22	22	.....
	Grand Total ...	6,855	8,123	7,935	346	534

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No. 16.

STATEMENT shewing the number of Persons arrested, convicted, and imprisoned under the Excise Laws during the Year 1862-63.

1		2	3	4	5	6	7	8
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amount of Fines imposed.	Amount of Fines realized.	Amount distributed to seizing Officers, &c.	Remarks.
					Rs.	Rs.	Rs.	
Bhaugulpore.	Bhaugulpore	18	7	1	57	57	16	
	Monghyr	45	16	10	286	54	.....	
	Purneah	35	32	3	26	26	10	
	Sonthal Pergunnahs: Deoghur ... ..., Godda ... ..., Nya Doomkah... ..., Pakour ... ..., Rajmehal	84	75	49	1,199	404	133	
	Total ...	182	130	63	1,568	541	159	
Burdwan.	Bancoorah	32	23	2	174	144	.....	
	Beerbhoom	168	117	1	606	606	278	
	Burdwan	42	23	8	354	94	171*	* This amount has been paid out of fines imposed in previous years.
	Hooghly	72	60	39	2,555	658	535	
	Midnapore	26	26	14	1,237	352	130	
	Total ...	340	249	64	4,926	1,854	1,114	
Chittagong.	Bullooah	7	4	.....	19	19	14	
	Chittagong	94	51	5	797	717	15†	† This amount relates to the fines imposed during the year 1862-63. Besides this Rupees 1,172 were paid out of fines of the preceding year.
	Tipperah	12	.....	.....	.....	.....	.....	
	Total ...	113	55	5	816	736	29	

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CUTTACK.	Balasore	8	5	.....	63	63	28
	Cuttack	28	13	1	37	37	12
	Pooree	6	3	1	17	17	.....
	Total ...	42	21	2	117	117	40
DACCA.	Backergunge	.....	.....	.....	.....	.....	.....
	Cachar	19	15	7	616	606	214
	Dacca	2	2	.....	35	35	.....
	Furreedpore	11	7	1	49	29	.....
	Mymensing	26	17	1	535	101‡	.....
	Sylhet	21	6§	.....	.....	.....	.....
	Total ...	79	47	9	1.235	771	214
NUDDEA.	Barrackpore	16	13	10	645	125	.....
	Calcutta	31	28	5	877	679	679
	Calcutta Suburbs	20	15	3	2,032	1,532	141
	Dum-Dum	21	13	.....	175	175	120
	Jessore	8	4	1	90	40	.....
	Nuddea	.....	.....	.....	.....	.....	.....
	24-Pergunnahs	.....	.....	.....	.....	.....	.....
	Total ...	96	73	19	3,819	2,551	940
PATNA.	Behar	1	.....	.....	.....	.....	.....
	Chumparun	1	1	.....	5	.....	.....
	Dinapore	40	31	14	1,287	467	52
	Patna	17	7	4	690	50	10
	Sarun	9	1	1	.....	.....	.....
	Shahabad	19	9	2	215	15	.....
	Tirhoot	41	28	3	160	60	.....
	Total ...	131	77	24	2,357	59[illegible]	62
RAJSHAHYE.	Bograh	13	7	4	150	120	10
	Dinagepore	6	2	1	75	50	50
	Maldah	.....	.....	.....	.....	.....	.....
	Moorshedabad	14	3	.....	22	22	.....
	Pubnah	.....	.....	.....	.....	.....	.....
	Rajshahye	11	3	3	.....	.....	.....
	Rungpore	.....	.....	.....	.....	.....	.....
	Total ...	44	15	8	247	192	60

‡ Rewards will be given to the seizers after the whole amount of the fines imposed has been realized and collected.

§ Committed for trial to the Fouzdarry Court.

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1		2	3	4	5	6	7	8
Divisions.	Districts.	Number of persons arrested.	Number of persons convicted.	Number of persons imprisoned.	Amonnt of Fines imposed.	Amount of Fines realized.	Amount distributed to seizing Officers, &c.	Remarks.
					Rs.	Rs.	Rs.	
Assam.	Cossyah Hills	.....	.....	.....	.....	.....	.....	
	Durrung	.....	.....	.....	.....	.....	.....	
	Gowalparah	3*	.....	.....	.....	.....	.....	* Of these one was released and two pending trial at the clo e of the year.
	Kamroop	8	6	4†	128	3	.....	† Released after undergoing imprisonment in lieu of fine amounting to Rupees 125.
	Lukhimpore	.....	.....	.....	.....	.....	.....	
	Nowgong	.....	.....	.....	.....	.....	.....	
	Seebsagur	5	5	.....	12	12	6	
	Total ...	16	11	4	140	15	6	
Chota Nagpore.	Hazareebaugh	31	20	.....	19	19	.....	
	Lohardugga	10	7	7	.....	.....	.....	
	Maunbhoom	14	7	5	4	.....	.....	
	Singbhoom	.....	.....	.....	.....	.....	.....	
	Total ...	55	34	12	23	19	.....	
	Darjeeling	.....	.....	.....	.....	.....	.....	The Superintendent of Darjeeling has omitted to furnish any figures.
	Grand Total ...	1,098	712	210	15,248	7,388	2,624	

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No. 660.

FROM S. C. BAYLEY, ESQ.,

Junior Secretary to the Government of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE.

Fort William, the 17th February 1864.

Abkarry.

SIR,

THE Lieutenant-Governor directs me to acknowledge the receipt of your letter No. 427, dated 21st December last, submitting the Report of the Board of Revenue on the results of the Abkarry Administration in the Lower Provinces during the year 1862-63, and to convey to the Board the following observations and remarks thereon:—

2. The Lieutenant-Governor considers the general result, as shewn in the Statement, to be very satisfactory, exhibiting, as it does, a net increase over the Revenue of 1861-62, amounting to Rupees 3,92,805.

3. *Paragraphs* 6 *and* 7.—His Honor observes that there has been some progress in the extension of the Sudder Distillery system, thirty-three Sudder Distilleries having been established during the year, making the total number in all the Divisions ninety-two. The Lieutenant-Governor's orders on the subject of the introduction of the new system into the Sonthal Pergunnahs have been conveyed to the Board separately in letter No. 608, dated 11th instant. His Honor, I am to reiterate, has no doubt whatever of the correctness of the Board's conclusion that, with the establishment of a thoroughly effective repressive agency, it will be possible entirely to abolish the Monthly Tax System; and to the accomplishment of this much desired result His Honor hopes that the Board will give their earnest attention. His Honor requests that in future Reports a column may be added to the Statement on the margin of paragraph 6, shewing how many Sudder Distilleries remain in each Division to be established, in order to bring the entire Division under the new system.

4. *Paragraph* 8.—It is observed that the Board have equalized the Duty on Rum and Country Spirits wherever the two are likely to come into competition, but where such is not the case a uniform Duty on the latter has not been levied. The object, however, which the Board have in view, *viz.*, eventually to raise the Duty on Country Spirits to the full rate fixed by Law, has the entire approval of the Lieutenant-Governor.

5. *Paragraph* 20.—The results of doubling the Duty on Ganja, as shewn in the Statement annexed to the Board's 20th paragraph, continue, in His Honor's opinion, to be quite satisfactory. The Lieutenant-Governor withholds any further observations on the subject until the Board are able to furnish the full and complete Report on the Ganja system which has been called for.

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6. *Paragraph* 23.—The Lieutenant-Governor notices that the large increase in the collections on Abkaree Opium is due to the restrictions on the possession of Kanee Opium in Assam, owing to which the illicit cultivation in that Province has nearly ceased; and that the enhanced Revenue represents the extent to which the consumption of the drug has been brought within the restrictions of the Abkaree Law. It is particularly stated that "Opium eating is much less common than it was formerly," and that "children at least are no longer taught the practice from their infancy, and it is said confidently too that many persons in whom the habit had not become confirmed have given it up." This undoubtedly is a very satisfactory result; but on the whole it is to be observed that, while the quantity of Opium sold has risen from 2,214 maunds in 1861-62 to 2,618 maunds in 1862-63, the average selling price has fallen from 22 to 20 Rupees the seer, a price considerably lower (especially considering the difference in consistence and value between Abkarry and Provision Opium) than that which has prevailed at the Calcutta sales for exportation. The operations of the current year will probably shew a more favorable result in this respect.

7. *Paragraph* 27.—Measures for checking the illicit importation of Opium from Cooch Behar were delayed pending arrangements for the future administration of the Territory. These have now come into force, and a copy of the correspondence on the subject* will be forwarded to the Commissioner of Cooch Behar, with a view of instituting due enquiry and reporting on the means to be adopted for putting a stop to smuggling.

* Board's No. 170, dated 12th May 1863, paragraphs 8 and 9.
Government Order No. 2272, dated 4th June 1863, paragraph 2.
Board's No. 387, dated 13th November 1863.
Government Order No. 4523, dated 3rd December 1863.

8. The Lieutenant-Governor notices with pleasure that the Officers whose names are noted on the margin have merited the approbation of the Board, by the efficient discharge of their duties in the Excise Department.

Mr. A. V. Palmer, Collector, Hooghly.
" W. R. Davies, Deputy Collector, Bhaugulpore.
Baboo Kallyprosono Roy Chowdhry, Deputy Collector, Monghyr.
" Ramnarain Samoodhur, Deputy Collector, Burdwan.
Mr. W. R. Pogson, Deputy Collector, Hooghly.
Baboo Radhanath Gangoolee, Deputy Collector, Beerbhoom.
" Kumlakant Bysack, Deputy Collector, Midnapore.
" Juggomohun Roy, Deputy Collector, Cuttack.
Mr. J. Mackenzie, Officiating Abkarry Superintendent, Calcutta.
Baboo Soorjee Coomar Mookerjee, Patna.
Syud Waris Ali, Shahabad.
Baboo Mothoornath Banerjee, Deputy Collector, Rajshahye.
Mr. D. J. McNeile, Collector, Jessore.
Baboo Kalidass Palit, Deputy Collector, Hazareebaugh.
" Umbica Churn Mookerjee, Deputy Collector, Maunbhoom.
" Ramcoomar Bose, Deputy Collector, Dacca.

I have the honor to be,
SIR,
Your most obedient Servant,

S. C. BAYLEY,

Junior Secretary to the Government of Bengal.

[Exd. J. H. Mendies.]

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41
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REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1863-64.

Calcutta:
PRINTED AT THE BENGAL CENTRAL PRESS,
5, Bankshall Street.

1865.

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No. 460.

FROM

R. B. CHAPMAN, ESQ.,

Secretary to the Board of Revenue, L. P.,

To

THE SECRETARY TO THE GOVERNMENT

OF BENGAL.

Dated Fort William, the 28th November, 1864.

Excise.

SIR,

W. J. ALLEN, A. GROTE, and E. T. TREVOR, ESQRS.

I AM directed to submit the Annual Report of the Board of Revenue on the financial results of the Excise Administration in the Lower Provinces for the year 1863-64, accompanied by the prescribed Statements illustrating particulars.

Statement No. 1.—Comparative Statement of Excise Revenue.

2. In this Statement a *net* increase of Rupees 3,86,024 is shewn over the *net* Excise Revenue of the preceding year 1862-63, which is satisfactory. The increase in the *gross* Revenue of 1863-64 over that of 1862-63 is Rupees 5,47,925.

3. The percentage of Charges to Collections, as calculated on the divisional totals, has decreased everywhere, except in Assam, where there is a slight increase, making up the percentage to 8 annas. In Darjeeling, the charges shewn separately, now for the first time, are principally, it will be observed, on account of the cost price of Opium which is supplied from Purneah. The percentage of the *total* Charges on the *total* Collections of the whole Lower Provinces has been reduced from Rupees 4-15-1 in 1862-63 to Rupees 4-2-9 in 1863-64. It must be borne in mind, however, that the present percentages of charge are fallacious, owing to the very considerable relief to the Excise Department by the charge of nearly half the expenditure to the Income Tax Department; although, under the present system, the additional cost of administering that Department is very slight.

4. The net increase during the year in the Revenue of the following Divisions, especially Patna, is striking:—

Patna Division	Rs.	2,65,309
Bhaugulpore	„	46,731
Chota Nagpore	„	23,173
Assam	„	19,718
Nuddea	„	18,920
Burdwan	„	10,493
Cuttack	„	10,129

In the amount noted above, on account of the Patna Division, are included Rupees 20,926, an *arrear* balance realized in 1863-64. The *Sonthal Pergunnahs*

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do not at all contribute towards the increase of Rupees 46,731 in the Bhaugulpore Division. There was in those Pergunnahs, on the contrary, a decrease of upwards of Rupees 2,000, in both the *gross* and *net* Excise Revenue. The remarks entered in the last column of the *Statement*, in regard to the heads of the Excise Revenue, to which, in particular, the *increase* or *decrease* in each Division appertains, shew that the net decrease in the Rajshahye and Dacca Divisions is due mainly to the falling off in the revenue from Ganja and Country Spirits.

5. In the subjoined Table it is shewn that the annual *net* revenue from Excisable articles has in the last ten years increased by Rupees 30,13,874. The increase from Opium included in this amount is Rupees 10,08,749, towards which Assam contributes Rupees 5,46,243.

1	2	3	4	5	6
Year.	Gross Collections.			Net Revenue.	Net proceeds of Opium.
	Spirits and Drugs.	Opium.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1853-54	23,61,558	6,20,525	29,82,083	24,09,256	3,66,714
1863-64	42,84,674	23,22,969	66,07,643	54,23,130	13,75,463
Increase in 1863-64	19,23,116	17,02,444	36,25,560	30,13,874	10,08,749

6. A second Table is appended, exhibiting, in the same way, the difference between the financial results of the two last years.

1	2	3	4	5	6
Year.	Gross Collections.			Net Revenue.	Net proceeds of Opium.
	Spirits and Drugs.	Opium.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
1862-63	39,76,935	21,03,936	60,80,871	50,58,259	13,44,583
1863-64	42,84,674	23,22,969	66,07,643	54,23,130	13,75,463
Increase in 1863-64	3,07,739	2,19,033	5,26,772	3,64,871	30,880

The increase in the net revenue is Rupees 3,64,871, of which Rupees 30,880 appertain to Opium. Rupees 17,722 of this latter amount comes from Assam.

7. In the figures of 1863-64, entered in the above Tables, the *arrear* balances realized in that year are not included, and this explains why the

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amount of the net increase in the second Table, *viz.*, Rupees 3,64,871, differs by Rupees 21,153 from the net increase alluded to in the 2nd paragraph of the present report.

8. The Central Distillery system was not, as will be seen from the marginal Table, much further extended in 1863-64. An additional column has been entered in the Table, as desired by Government, shewing the number of Central Distilleries remaining to be established, in order to bring each Division entirely under the new system. The figures in column 6 do not, however, include the Districts of Bancoorah and Pooree; arrangements for the introduction into them of the Central Distillery system are being specially made.

Central Distilleries.

1	2	3	4	5	6	7
Division.	Number of public Central Distilleries established.			Number of public Central Distilleries of which the Establishment had been sanctioned, but not yet carried out.	Number of public Central Distilleries which remain to be established in order to bring the entire Division under the new system.	REMARKS.
	Before 1863-64.	In 1863-64.	Total.			
Bhaugulpore, including Son. Pergha.	6	...	6*	31	31	* Two of these (in Purneah) were closed from 1st Novr. 1863, since when the Central Distilleries have been newly arranged.
Burdwan ...	16	1	17†	...	3	
Chittagong ...	3	...	3	1	1	
Cuttack ...	4	1	5	1	5	
Dacca ...	19	...	19	...	...	† One of these also (in Hooghly) has been abolished from 1st May, 1864, and amalgamated with another Central Distillery.
Nuddea ...	12	...	12	...	...	
Patna ...	13	8	21	3	98	
Rajshahye ...	17	...	17	1	1	
Total ...	90	10	100	37	139	

9. The Government are aware that the Board of Revenue are, with reference to the views expressed in G. O. No. 608, dated 11th February, 1864, devoting their attention to the complete introduction of the Central Distillery system throughout the Lower Provinces. It is confidently hoped that the system will, before the close of the current year, be very generally in operation. The Board have ruled even as regards the Chota Nagpore Division, where the new system was tentatively introduced from the 1st May, 1864, that wherever Out-stills are for the present permitted, of necessity, to continue, they are to pay not less than Rupees 8, each a month, unless, having due advertence to the locality in which they are established, the Commissioner may consider that, for special reasons, a lower rate should be allowed.

10. From the commencement of the current year, the Central Distillery system has been introduced, generally, also into the Patna and Bhaugulpore Divisions; and the Board are anxiously watching the results of so important a change. Endeavours are further being made to bring under the same system certain Districts where Central Distilleries have not as yet been established, and to increase in other Districts the number of Central Distilleries already opened.

11. As regards Darjeeling, the Government have been informed, in the correspondence submitted with my Endorsement No. 245, dated 4th August last,

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that it has been found impracticable to alter, with any advantage, the Excise arrangements already existing there.

12. While on this subject, the Board of Revenue desire to express their opinion that, as the "Distillery Fee Fund" has now been abolished under the orders of the Supreme Government, the cost of constructing and repairing Central Distillery Buildings should be, as a rule in future, charged to the *general* Excise Revenue of the year, and included in the items of columns 6 and 7 in Statement No. 1, so that the "net revenue" columns in that Statement may exhibit a true result. With the permission of Government, therefore, which is solicited, the necessary instructions on this point will be issued to local officers.

13. Among the subjects which engaged the attention of the Board of Revenue during the year under review, was that of the establishment of a Canteen at Chinsurah, within Cantonments. The objection taken to the carrying out of this measure by the Officer Commanding at Chinsurah, was principally on the ground that, under existing arrangements, a quantity of Native (or Country) Spirits was "clandestinely conveyed into the Barracks," and that to allow a Canteen, such as proposed, "to be opened immediately in front of the Barracks, would not tend to diminish the evil." The Commissioner was, upon this, requested to explain to the Officer Commanding that, provided the Canteen was kept under efficient surveillance, as in other Cantonments, Spirits could not be conveyed thence clandestinely into the Barracks, however much it might come from beyond Cantonments. Captain Laurell, in his reply, stated that, "should Government think fit to allow a Native Police Establishment to Chinsurah to carry out the surveillance" required, he would offer no opposition to the proposal of the Revenue Authorities, but that, otherwise, he must adhere to his 'former decision.'

14. Under these circumstances, the project of establishing a Canteen at Chinsurah was abandoned. The Board wish, however, to place on record their opinion that the policy prohibiting altogether the open vend of Spirits in Cantonments is less judicious than that of the Military Authorities at Barrackpore, Dum-Dum, and Dinapore, where such Canteens have, for some years, been found to work successfully.

Statement No. 3.—Collections on Country Spirits.

15. The *net* increase in the total collections in 1863-64 on Country Spirits was Rupees 1,73,074. It will be sufficient to notice any remarkable variation in, or circumstances connected with, the revenue from this source in particular Divisions.

16. The decrease in the Bhaugulpore Division is in the Districts of Bhaugulpore and the Sonthal Pergunnahs. In Bhaugulpore, the falling off is partly attributed to the disbandment of the Regiment of Hill Rangers, and

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the diminution in the number of laborers working on the Railway lines. The reduced revenue at Rajmehal, in the Sonthal Pergunnahs, is also said to be owing to the stoppage of Railway works, and abolition of the Transport Department of the Railway. In Monghyr and Purneah there is an increase, on the whole, which is satisfactory.

17. The Collectors of Hooghly and Burdwan both ascribe the decrease to the higher rate of Duty in force during the year, and the Collector of Hooghly specially to the Epidemic which prevailed in that District. The decrease shewn in Midnapore cannot, it is stated, be considered an *actual* decrease, as the fees on such licenses, as cover the retail sale of both Rum and Country Spirits, have this year, for the first time, been excluded from the *Country Spirits'* Statement and shewn in Statement No. 4. In Burdwan, the decrease is counter-balanced by an increase of Rs. 6,047 from Pachwai; and the apparent falling off in Midnapore is well made up for in the increased revenue from Rum, or Spirits manufactured after the English method.

18. Referring to the Cuttack Division, the Board have already brought to the notice* of Government that in Balasore (where, notwithstanding, there is a small advance in the year's revenue from Country Spirits), the Revenue Authorities have peculiar difficulties to encounter in their endeavors to extend the Central Distillery system, owing to the presence of a French Settlement in the heart of the Town of Balasore, where Spirits are manufactured and sold free of tax. The Board have suggested, as the only feasible remedy, that a transfer be obtained, if possible, of the small parcel of land in question from the French Government.

* *Vide* Board's report to Government, No. 367, dated 25th August, 1864.

19. The falling off in the Dacca Division (Cachar excepted) is general. The reasons given for this are various. The decrease is ascribed, in Backergunge, to the increased demand for Rum; in Dacca, to the amalgamation of the separate *license fees* for retail of Country Spirits and Rum, and the introduction of inferior European Wines, Spirits, and Beer; in Furreedpore, to the Central Distillery system; and, in Mymensing, to the Spirits being manufactured of a greater strength than formerly. The Board are not satisfied with any of these explanations, and hope that the Commissioner will endeavor to ascertain the true causes of this general depression of the Spirit revenue in his Division.

20. In the whole Nuddea Division the results of the year show that there has been a decrease in the consumption of Country Spirits, which the Commissioner thinks is owing to the gradual increase in the consumption of Rum, in consequence of the Duty being equalized.

21. The very satisfactory advance in the revenue of the Patna Division, from this source, is said to be due chiefly to the *direct* system of management in preference to the old *farming* system. The introduction of the Central Distillery system in Dinapore, and the partial extension of the same in Shahabad, occasioned a falling off in those Districts.

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22. For the unfavorable results in the Rajshahye Division, the Board of Revenue regret that sufficient explanations have not been supplied by the Collectors. In Moorshedabad, however, the Pachwai revenue has increased, while that from Country Spirits has diminished. The illicit manufacture of Spirits, "for which the great tracts of jungle in Malda afford peculiar facilities," has, in the opinion of the Collector of that District, caused a loss of Excise revenue. And, in Rungpore, the Collector affirms that "smuggling goes on from Bootan," and that "a great deal of cheap Spirit is brought over from near Julpigooree." Strict enquiries will be made on this last point by the Sub-Divisional Officer at this last Station, and the Board have impressed upon the Officiating Commissioner the necessity for careful supervision of the Excise Department in the different Districts.

23. Darjeeling shews an advance in the revenue from Country Spirits in proportion with the yearly increasing population.

Statement No. 4.—Collections on Bengal Rum, or Spirits manufactured in India after the English method.

24. It is very important to compare the figures shewn in this Statement with the year's Collections on Country Spirits, especially as concerns the Districts in which the two articles may be said to compete. A Table is appended, comparing the results of 1863-64 in the Districts of the Nuddea Division :—

Division.	District.	Period of 1863-64.	No. of Gallons consumed.			Revenue levied in shape of Duty and License Fees.		
			Rum.	Country Spirits.	Total.	Rum.	Country Spirits.	Total.
Nuddea.	Barrackpore	First Quarter ...	572	90	662	1,764	270	2,034
		Second Do. ...	459	63	522	1,409	189	1,598
		Third Do. ...	353	...	353	1,083	...	1,083
		Fourth Do. ...	417	...	417	1,275	...	1,275
		Total ...	1,801	153	1,954	5,531	459	5,990
	Calcutta and Suburbs ...	First Quarter ...	41,554	9,868	51,422	1,33,490	29,604	1,63,094
		Second Do. ...	46,151	10,544	56,695	1,48,977	31,632	1,80,609
		Third Do. ...	46,829	10,247	57,076	1,50,252	30,742	1,80,994
		Fourth Do. ...	44,804	10,457	55,261	1,43,954	31,371	1,75,325
		Total ...	1,79,338	41,116	2,20,454	5,76,673	1,23,349	7,00,022
	Dum-Dum ...	First Quarter ...	29	250	279	87	870	957
		Second Do. ...	102	319	421	306	1,077	1,383
		Third Do. ...	198	352	550	594	1,176	1,770
		Fourth Do. ...	30	428	458	90	1,407	1,497
		Total ...	359	1,349	1,708	1,077	4,530	5,607
	Jessore ...	First Quarter ...	167	1,034	1,201	1,124	2,716	3,840
		Second Do. ...	40	809	849	1,083	2,373	3,456
		Third Do. ...	131	868	999	1,469	2,224	3,693
		Fourth Do. ...	25	1,051	1,076	1,125	2,632	3,757
		Total ...	363	3,762	4,125	4,801	9,945	14,746
	24-Pergunnahs	First Quarter ...	143	1,179	1,322	2,241	3,536	5,777
		Second Do. ...	28	1,169	1,197	2,206	3,508	5,714
		Third Do. ...	200	1,104	1,304	3,037	3,313	6,350
		Fourth Do. ...	470	974	1,444	3,901	2,924	6,825
		Total ...	841	4,426	5,267	11,385	13,281	24,666

It was notified in the 8th paragraph of the Annual Report for 1862-63,

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that at the close of that year, the Duty on Rum and on Country Spirits manufactured in Central Distilleries, was raised to the full rate of Rupees 3 a Gallon, London proof, in the Districts of the Nuddea and Burdwan Divisions. This important measure must be borne in mind in examining the statistics of the year. The *net* results of the whole Nuddea Division are a decrease of Rupees 14,197 from Country Spirits, and an increase of Rupees 42,249 from Rum.

25. The following remarks of the Commissioner of the Nuddea Division, which are of much interest in the Department, are quoted at length for the information of Government:—

"Two Stills for the distillation of Rum have been set up by Natives, during the year, in the *Manicktolla* Public Central Distillery. These are the first instances in which the manufacture of Rum has been attempted, except on a large scale in private Distilleries.

"The Rum Distillers finding that Doastah was able to make a better stand against Rum in the market than they expected under the equalized Duty, suspected that the Darogahs in charge of the public *Doastah* Distilleries connived with the distillers and allowed the Spirits to pass out on payment of a lower Duty than should have been levied on its strength. For their satisfaction, these Distilleries were placed under the supervision of the European Surveyors. The experiment was tried for *six months*, without any very decisive results; it is still going on under the sanction conveyed in G. O. No. 1851, dated 13th May, 1864.

"Much has been said by the Commissioner of the Calcutta Police, and others, against the attempts of the Excise Department to increase the Revenue at the sacrifice of public morality, by the establishment of an increased number of Spirit shops. At any rate, the attempts of the Department have been singularly unsuccessful, for the Abkaree Superintendent writes:—'The number of shops to sell *by the glass* are, and no doubt very properly, limited in Calcutta; but considering the area of this City, and its mixed inhabitants, they are by no means too many; for, although the population has largely increased within the last twenty years, the shops are still confined to the *original places they occupied in* 1844. It is the adulterations which take place *within* those places, *after* the supplies leave the Distilleries, that are so injurious to consumers, and require to be checked with a strong hand.'

"In the month of March, 1863, Act XVI. of that year was passed, legalizing the clearance of methylated Spirits, for use in Arts, Manufactures, and Chemistry only, on a payment of an *ad valorem* Duty of 10 per cent. The use of methylated Spirits is confined, for the present, chiefly to polish-manufacturers and cabinet-makers; and these men cleared 3,213 gallons, at the reduced rate of (3) three annas. Care is taken to mix either the 'Caoutchecone,' or 'Wood Naphta,' in the proportions recommended by Dr. Macnamara; and, as a further precaution, Shell-lac is added thereto. The number of licenses granted were 13."

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26. It is asserted that the high rate of Duty operated during the year to cause the falling off perceptible in Burdwan and Hooghly; in the latter District, the great sickness and mortality which prevailed, as previously adverted to, also tended greatly to diminish the revenue.

27. The decrease in the District of Dacca is also attributed to the high rate of Duty; that in Mymensing is said to be owing to a large quantity of Rum remaining in store from the supply of the previous year.

28. No Bengal Rum is imported into the Patna Division, nor is Rum manufactured there at all. There is no manufacture of Bengal Rum either in the Rajshahye Division.

29. In the annexure to my No. 432, dated 27th October, 1864, the Government have been informed of the Board's last instructions to the Commissioner of Assam, in regard to Mr. Becher's Distillery at Gowhatty, in Kamroop, to the effect that Duty at the rate of Rupees 2 per gallon, London proof, is to be levied on the Spirits passed therefrom. If Mr. Becher does not continue to work his Distillery, the Commissioner is of opinion that "other dealers will come forward," or "Native merchants will import Rum from the adjacent Districts of Bengal."

Statement No. 5.—Collections on imported Wines and spirituous or fermented Liquors.

30. The consumption of imported Wines is reported to be on the increase at Kishnaghur and Kooshtea, in the Nuddea Division, and at Backergunge and Dacca, in the Dacca Division. In Darjeeling, also, four additional shops have been licensed, and it is said that the reduced revenue in Tipperah, in the Chittagong Division, is due "chiefly to large importations of Europe Wines, &c., into the District." The Board observe that the Customs returns show an importation of 2,19,137 gallons of such Wines, &c., in 1863-64, against 1,69,227 gallons in 1862-63, being an increase of about 50,000 gallons.

Statement No. 6.—Collections on Pachwai.

31. A marked rise is shewn to have taken place in the Districts of Burdwan and Moorshedabad, in which the full legal rate of Rupees 3 per gallon, London proof, is levied upon Country Spirits. The advance in Bancoora and Beerbhoom is also very considerable. It was stated in the 18th paragraph of the Report for 1862-63, that the measure of enhancing the Duty on Country Spirits resulted in an increase of the Pachwai revenue. This has been further proved in 1863-64. The growth of the revenue at the expense of that for Country Spirits is attracting the Board's unceasing attention.

Statement No. 7.—Collections on Tári.

32. The increase of the Tári revenue in the Lower Provinces to upwards of *four and a half* lacs of rupees in the year, is another instance of the fact that the poorer classes are gradually leaving off the consumption of Country Spirits.

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33. The Board have already directed the special attention of local officers to the *Pachwái* and *Tári* revenue of their respective Districts. The retail sale only of these liquors is at present assessed, the licenses being given, on the *monthly tax* system, to the highest bidders.

34. The increase in the Patna Division is, in a great measure, consequent upon the *direct* system of management. The falling off in Shahabad is owing "to the desertion of the Grand Trunk Road, and other Roads, by travellers, on the opening of the Railway ;" while that in *Calcutta Suburbs*, is the result of "a large number of shops" being suppressed by the Police.

35. The Commissioner of Nuddea thinks " it is remarkable that the revenue from Tári in Jessore and Nuddea is so small as compared with that derived from the same article in the 24-Pergunnahs ;" and he adds that " the Collectors have been requested to satisfy themselves that there is no unlicensed trade going on." The Commissioner's further report is at present awaited.

Statement No. 8.—Collections on Gánja.

36. The total *net* results of the year's collections on Gánja continue to be satisfactory. The excess collections in 1863-64 over those in the preceding year were Rupees 65,328.

37. The large falling off in Sylhet and Mymensing is in the amount of *License fees*, owing to a reduction in the number of shops, and not in the *Duty*, in which there has been an increase in both Districts. The decrease in *Calcutta Suburbs* is assigned to the higher rate of Duty on *round* Gánja, the uniform rate of license fee at Rs. 4 " in place of the various arbitrary rates which were levied" previously, and the fact of several new shops having been opened in 1863-64 on the borders of the *Suburbs*, in the 24-Pergunnahs jurisdiction. It is said also, that the larger revenue in 1862-63 was composed partly of "the collections belonging to the transferred shops of the 24-Pergunnahs, which were brought to credit" of *Calcutta Suburbs* in the accounts for 1862-63.

38. The general increase in all Districts of the Patna Division is attributed to increased consumption, as well as to the change in the mode of levying the Duty. An erroneous practice existed in the Division of levying Duty only upon the Excisable products.

39. A diminution in the quantity of Gánja exported to the North-Western Provinces, has caused an apparent decrease in the results of the District of Rajshahye. Further enquiries are being made into the actual reasons for the falling off in Pubna and Rungpore.

40. The comparison in the subjoined Table is between the results of the Duty levied on Gánja in 1863-64, and the revenue derived from the same source in the last entire year before the Duty was doubled to Rupees 2. As before, it has been assumed that every Rupee of Duty realized in the year before the Duty was raised, represented a seer of Gánja consumed, that being the fixed Duty.

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In the results of the past year are also included the revenue derived, in some few Districts, at Rupees 3 a seer from *round* Gánja :—

Ganja.

Division.	1863-64.			Last entire year before the Duty was doubled.		
	Quantity consumed.		Revenue derived.	Quantity consumed.		Revenue derived.
	Mds.	S.	Rs.	Mds.	S.	Rs.
Bhaugulpore	1,160	30	1,22,595	1,653	21	66,141
Burdwan	473	4	52,337	908	20	36,340
Chittagong	449	4	47,084	926	14	37,054
Cuttack	289	26	28,415	379	11	15,171
Dacca	2,068	9	2,16,353	4,765	19	1,90,619
Nuddea	1,196	29	1,20,340	2,211	29	88,469
Patna	2,805	5	1,83,476	1,636	35	65,475
Rajshahye	1,780	34	1,53,797	2,441	5	97,645
Assam	127	9	12,175	281	15	11,255
Chota Nagpore	153	35	17,569	261	18	10,458
Darjeeling	15	2	1,413	25	14	1,014
Total ...	10,519	27	9,55,554	15,491	1	6,19,641

The comparison above shews that the Gánja revenue has increased by Rupees 3,35,913, and that the consumption of the drug has decreased by 4,971, Maunds. The Duty on exports of Gánja to the North-Western Provinces realized during 1863-64 was, in the Patna Division, Rupees 65,444 ; and in Rajshahye, Rupees 23,144.

41. Under Government Orders, the rates of Duty leviable on Gánja have now been regulated as shewn in the margin, and in the next Annual Report the Board will show the revenue from each kind of Gánja separately. The Government has recently communicated to the Board orders for placing the cultivation of Gánja under far stricter supervision.

Chur, or Rora Gánja ... Rs. 4 a seer.
Round Gánja ... „ 3 „
Flat „ „ 2 „

42. A new feature in this Statement is that it includes the statistics of the year as regards *Sabzi*, or *Bhang*, which, in previous years, were separately shewn. Siddhi, Sabzi, and Bhang being the respective names given to the larger leaves and capsules of the Gánja plant, from which an intoxicating drink is prepared, the collections on them have now been entered together. The results of the year are a net increase of Rupees 1,036, the consumption being greatest in *Calcutta*.

Statement No. 9.—Collections on Siddhi, Sabzi, or Bhang.

43. When the Report for 1862-63 was submitted, the Board of Revenue had in view the subject of bringing the trade in Charás under more strict supervision and taxation. It has since, however, been found expedient to leave in force the existing practice of granting

Statement No. 10.—Collections on Charás.

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licenses for the retail sale of Charás, on the *monthly tax* system, to the highest bidder. As will be observed from the Statement, nearly all the Charás revenue is collected in *Calcutta* and its *Suburbs*. The wholesale or import trade from Nepal remains therefore untaxed, the drug being brought under Pass from Nepal to Calcutta, where the protective document is exchanged for an Excise Pass, which enables the importers to hold the despatch till it is exhausted by the retailers.

Statement No. 11.—Collections on Majún.

44. The collections on Majún also are principally made in *Calcutta*. There has been no material change in the revenue.

Statement No. 12.—Collections on Opium.

45. The large increase in the *gross* collections on Opium in Assam, which is again apparent, is no doubt due to the rapidly increasing prosperity of the Province; perhaps also the full result of the substitution of Government Opium for the Country product has not even yet been reached. The falling off in Luckimpore is in the *fixed Duty* and not in the *gross* collections, in which latter there has been an advance. It was mentioned in the 24th paragraph of the preceding year's Report, that after the commencement of 1863-64, the price of Opium in Gowalpara and Kamroop was raised to Rupees 20 a seer, while in the other districts of Assam, the price continued at Rupees 14. In the current year the price has been increased* throughout the Province to the rate of Rupees 20 a seer; and the Commissioner has no doubt that, by this measure, "the Excise revenue of the Province will be considerably augmented, whilst at the same time it will be placed on a firm basis."

* *Vide* Government Order No. 1067T, dated 27th June, 1864.

46. By Government Order No. 2272, dated 4th June, 1863, the price of Opium was raised uniformly to Rupees 22 a seer in the Dacca, Rajshahye, Chittagong, and Chota Nagpore Divisions. It will be observed that there has been, notwithstanding, a fair advance in the aggregate collections in each of those Divisions. It is said that the very favorable results in the District of Chittagong "are probably chiefly owing to sales made for consumption in Akyab, where Opium is retailed by the farmers (it seems that the right to retail Opium is *farmed* at Akyab) at a very high price, which naturally causes the people to procure Opium from Chittagong at a much lower rate." The correspondence on this subject has been separately submitted to Government. In Sylhet, also, there has been a marked increase.

47. The general decrease in the Districts of the Burdwan and Nuddea Divisions is in the *fixed Duty*, accounted for by the increased cost price of Opium from Rupees 5-8 to Rupees 7-4 a seer. The results in Darjeeling are entered separately for 1863-64, instead of being included, as formerly, with the Purneah figures.

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48. It is very satisfactory to observe that the *net* revenue in Bhaugulpore has advanced by Rupees 1,996; but upon full consideration of the subject, the Board, with advertence to paragraph 25 of their Report for 1862-63, think it would be unwise, at present, to raise any further the price of Opium in the Districts of the Bhaugulpore and Patna Divisions. The facilities for procuring the drug illicitly are great in these producing Districts.

Statements Nos. 13 and 14.—Collections on Muddát and Chandú.

49. The revenue from these confections has fallen off, owing to its being generally known that parties may prepare them for *private consumption* from Duty-paid opium, without the taking out of *licenses* for retail vend. The Opium used in the preparation of these confections for home consumption is, accordingly, purchased by consumers, without any payment for licenses, direct from the Collector's store, and the retail trade is thus discouraged.

Statement No. 15.—Arrests, Convictions, and Imprisonments.

50. This Statement shews 918 cases to have been prosecuted during the year, under the Excise Laws; and in 518 of these, the parties were convicted, the fines imposed aggregating Rupees 15,191. The portion of the fines realized in 1863-64 was Rupees 7,488, out of which Rupees 4,697 were disbursed as rewards.

51. The Police Officers throughout Bengal have now been vested with Excise preventive powers, and the Board of Revenue expect a great improvement in the revenue from their exertions. Reductions have been already effected, in accordance with the orders of Government, in the Excise Establishments of certain Districts in the Lower Provinces. There is no doubt that the success of the *Central Distillery* system, in particular, which is now being generally introduced all over the country, depends very greatly on the constant vigilance of the Police to check illicit dealings. A comprehensive *Manual*, for the guidance of Police Officers in their Excise duties, has just been prepared by the Board of Revenue.

Management.

52. The following District Officers are entitled to credit for their management of the Excise Department:—

Bhaugulpore Division.

Mr. M. Little,
Baboo Kally Prosono Roy Chowdry, } Deputy Collectors in Monghyr.

Burdwan Division.

Mr. W. R. Pogson, Deputy Collector in Hooghly.
Baboo Radhanath Gangoolee, Deputy Collector in Beerbhoom.
Baboo Ramnarain Samoodhur, Deputy Collector in Burdwan.
Baboo Jadub Chunder Ghose, Deputy Collector in Bancoora.

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Chittagong Division.

Mr. W. Sarson, Deputy Collector in Chittagong.
Baboo Gobind Chunder Bose, Deputy Collector in Tipperah.

Cuttack Division.

Baboo Juggomohun Roy, Deputy Collector in Cuttack.
Moulvie Mahomed Abdoolah, Deputy Collector in Balasore.

Dacca Division.

Baboo Ramcoomar Bose, Deputy Collector in Dacca.
Baboo Bhugwan Chunder Bose, Deputy Collector in Furreedpore.

Nuddea Division.

Mr. G. B. Hampton, Abkary Superintendent of Calcutta.
Koomar Harendra Krishna, Deputy Collector in the 24-Pergunnahs.
Baboo Dwarkanath Dey, Deputy Collector in Nuddea.
Moulavee Obedullah, Deputy Collector in Jessore.

Patna Division.

Mr. J. P. H. Ward, Collector of Shahabad.
Syed Waris Ali, Deputy Collector in Shahabad.
Baboo Kumlakant Bysack, Deputy Collector in Behar.

Rajshahye Division.

Baboo Brojo Lall Chowdry, Deputy Collector in Moorshedabad.
Baboo Mothooranath Bannerjee, Deputy Collector in Rajshahye.

Chota Nagpore Division.

Mr. J. F. K. Hewitt, Officiating Deputy Commissioner in Lohardugga.
Baboo Kalidas Palit, Deputy Collector in Manbhoom.

53. The Board of Revenue desire also to acknowledge the valuable assistance they have received from the following Commissioners in effecting the necessary arrangements for the extension of the *Central Distillery* system in their respective Divisions:—

Mr. G. F. Cockburn, Commissioner of the Patna Division.
Mr. A. Money, Commissioner of the Bhaugulpore Division.
Lieut.-Colonel E. T. Dalton, Commissioner of the Chota Nagpore Division.

I have the honor to be,
SIR,
Your most obedient Servant,
R. B. CHAPMAN,
Secretary.

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APPENDICES.

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No. 1.

COMPARATIVE STATEMENT of Excise Revenue for 1863-64.

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Collections including proceeds of Opium.				Charges including cost of Opium.		Cost of Opium.		Percentage of Charges to Collections after deducting cost of Opium from both sides.		Net Revenue, found by deducting column 6 from column 2, and column 7 from column 3.				
Divisions.	Districts.	Preceding year, 1862-63.	Year of report, 1863-64.	Increase in the year under report.	Decrease in the year under report.	Preceding year, 1862-63.	Year of report, 1863-64.	Preceding year, 1862-63.	Year of report, 1863-64.	Preceding year, 1862-63.	Year of report, 1863-64.	Preceding year, 1862-63.	Year of report, 1863-64.	Increase in the year under report.	Decrease in the year under report.	Remarks. (Shewing to what heads, *in particular*, the increase or decrease in each case appertains.)
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs. As. P.	Rs. As. P.	Rupees.	Rupees.	Rupees.	Rupees.	
Bhaugulpore.	Bhaugulpore	1,39,504	1,43,454	3,950	...	9,200	10,910	3,558	5,898	4 2 4	3 10 3	1,30,304	1,32,544	2,240	...	***Bhaugulpore Division.***
	Monghyr	2,06,122	2,30,299	24,177	...	7,754	8,118	689	899	3 7 2	3 2 4	1,98,368	2,22,181	23,813	...	**A.** Principally in Country Spirits, and next in Gánja.
	Purneah	1,32,931	1,56,144	23,213	...	19,704	20,156	12,622	12,601	5 14 1	5 4 2	1,13,227	1,35,988	22,761	...	**B.** In Country Spirits, and then in Tári.
	Sonthal-Pergha. Deoghur ... ... / Godda ... ... / Nya Doomkah ... / Pakour ... ... / Rajmehal	93,876	91,811	.....	2,065	2,318	2,336	.....	.....	2 7 6	2 8 8	91,558	89,475	.....	2,083	
	Total ...	5,72,433	6,21,708	51,340 A	2,065 B	38,976	41,520	16,869	19,398	3 15 8	3 10 9	5,33,457	5,80,188	48,814	2,083	
Burdwan.	Bancoorah	51,440	57,441	6,001	...	4,280	4,080	1,413	1,650	5 11 8	4 5 8	47,160	53,361	6,201	...	***Burdwan Division.***
	Beerbhoom	49,704	52,933	3,229	...	4,955	5,524	1,974	2,313	6 3 11	6 5 5	44,749	47,409	2,660	...	
	Burdwan	1,01,072	1,04,355	3,283	...	15,015	14,443	5,735	7,901	9 11 8	6 12 6	86,057	89,912	3,855	...	**C.** Mainly in Páchwai.
	Hooghly	2,25,621	2,21,960	.....	3,661	41,484	42,367	26,689	31,944	7 7 0	5 7 9	1,84,137	1,79,593	.....	4,544	**D.** Opium and Country Spirits.
	Midnapore	1,11,684	1,18,092	6,408	...	25,478	29,565	17,221	23,868	8 11 10	6 0 8	86,206	88,527	2,321	...	
	Total ...	5,39,521	5,54,781	18,921 C	3,661 D	91,212	95,979	53,032	67,676	7 13 7	5 12 11	4,48,309	4,58,802	15,037	4,544	
Chittagong.	Bullooah	12,049	11,967	.....	82	3,833	3,577	372	375	29 10 2	27 9 11	8,216	8,390	174	...	***Chittagong Division.***
	Chittagong	58,992	70,305	11,403	...	18,477	21,058	13,693	16,233	10 9 3	8 14 9	40,125	49,247	8,822	...	**E.** Opium.
	Tipperah	38,006	36,821	.....	1,185	4,053	4,125	1,056	1,206	8 1 9	8 3 1	33,953	32,696	.....	1,257	**F.** Gánja.
	Total ...	1,08,957	1,19,093	11,403 E	1,267 F	26,363	28,760	15,121	17,814	11 15 8	10 12 11	82,594	90,333	8,996	1,257	
Cuttack.	Balasore	77,897	83,089	5,192	...	23,757	23,691	20,217	21,645	6 2 2	3 5 3	54,140	59,398	5,258	...	***Cuttack Division.***
	Cuttack	88,003	94,108	6,105	...	15,964	20,276	11,132	15,675	6 4 7	5 13 10	72,039	73,832	1,793	...	**G.** Opium and Country Spirits.
	Pooree	31,285	34,910	3,625	...	6,540	7,087	3,206	4,618	11 14 0	8 2 5	24,745	27,823	3,078	...	
	Total ...	1,97,185	2,12,107	14,922 G	...	46,261	51,054	34,555	41,938	7 3 2	5 5 8	1,50,924	1,61,053	10,129	...	
Dacca.	Backergunge	70,082	70,118	36	...	16,650	15,518	10,165	9,585	10 13 2	9 12 9	53,432	54,600	1,168	...	***Dacca Division.***
	Cachar	27,143	30,018	2,875	...	6,819	8,452	5,544	7,075	5 14 5	6 0 0	20,324	21,566	1,242	...	
	Dacca	1,17,976	1,11,955	.....	6,021	15,769	13,840	7,317	8,083	7 10 2	5 8 8	1,02,207	98,115	.....	4,092	**H.** Opium.
	Furreedpore	2,3644	20,919	.....	2,725	4,932	4,057	1,295	1,318	16 4 4	13 15 6	18,712	16,862	.....	1,850	**I.** Country Spirits and Gánja.
	Mymensing	1,38,027	1,39,212	1,185	...	13,471	13,753	7,442	9,241	4 9 10	3 7 6	1,24,556	1,25,459	903	...	
	Sylhet	72,110	75,425	3,315	...	10,823	13,726	6,254	9,277	6 15 0	6 11 7	61,287	61,699	412	...	
	Total ...	4,48,982	4,47,647	7,411 H	8,746 I	68,464	69,346	38,017	44,579	7 6 6	6 2 3	3,80,518	3,78,301	3,725	5,942	

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NUDDEA.	Barrackpore	29,237	23,062	.....	6,155	4,467	5,175	2,687	3,422	6 11 3	8 14 8	24,770	17,907	.....	6,863	
	Calcutta	6,74,399	6,97,412	23,013	...	69,790	75,141	40,553	44,809	4 9 9	4 10 4	6,04,609	6,22,271	17,662	...	
	Calcutta Suburbs... ...	4,22,715	4,25,095	2,380	...	36,379	38,761	26,872	30,069	2 6 5	2 3 2	3,86,336	3,86,334	.....	2	
	Dum-Dum	8,043	8,627	584	...	2,260	2,166	580	486	22 8 2	20 10 2	5,783	6,461	678	...	
	Jessore	46,850	48,788	1,938	...	8,513	10,331	4,631	6,083	9 3 1	9 15 2	38,337	38,457	120	...	
	Nuddea	68,262	71,996	3,734	...	13,472	14,809	7,051	9,794	10 7 10	8 1 0	54,790	57,187	2,397	...	
	24-Pergunnahs	94,253	1,03,951	9,698	...	13,706	18,476	8,599	11,934	5 15 5	7 1 9	80,547	85,475	4928	...	
	Total ...	13,43,759	13,78,951	41,347 J	6,155 K	1,48,587	164,859	90,973	1,06,597	4 9 7	4 9 3	11,95,172	12,14,092	25,785	6,865	
PATNA.	Behar	2,39,068	3,90,277	1,51,189	...	650	7,650	118	110	0 3 6	1 14 11	2,38,438	3,82,627	1,44,189	...	
	Chumparun	70,758	1,00,016	29,258	...	3,413	3,855	.....	5	4 13 2	3 13 7	67,345	96,161	28,816	...	
	Dinapore	12,034	14,214	2,118	...	1,723	1,867	.....	.....	14 5 1	13 2 1	,10,311	12,347	2,036	...	
	Patna	3,42,490	3,78,486	35,996	...	13,228	7,443	639	696	3 10 11	1 12 7	3,29,262	3,71,043	41,781	...	
	Sarun	1,55,649	1,77,704	22,055	...	4,632	5,066	.....	36	2 15 7	2 13 3	1,51,017	1,72,638	21,621	...	
	Shahabad	1,22,301	1,18,496	.....	3,805	6,846	6,741	38	62	5 9 2	5 10 2	1,15,455	1,11,755	.....	3,700	
	Tirhoot	1,60,775	1,86,899	26,124	...	11,011	6,569	96	74	6 12 8	3 7 7	1,49,764	1,80,330	30,566	...	
	Total ...	11,03,095	13,66,092	2,66,802 L	3,805 M	41,503	39,191	891	983	3 10 11	2 12 9	10,61,592	13,26,901	2,69,009	3,700	
RAJSHAHYE.	Bograh	46,139	49,875	3,736	.....	13,510	13,290	9,467	10,832	11 9 4	6 4 8	32,629	36,585	3,956	...	
	Dinagepore	51,162	49,751	.....	1,411	14,159	11,216	9,346	7,549	11 8 2	8 11 0	37,003	38,535	1,532	...	
	Maldah	62,912	59,319	.....	3,593	13,974	12,771	8,330	8,218	10 5 11	8 14 6	48,938	46,548	.....	2,390	
	Moorshedabad	1,47,420	1,43,555	.....	3,865	20,923	21,365	13,473	15,160	5 8 11	4 13 3	1,26,497	1,22,190	.....	4,307	
	Pubnah	36,442	30,165	.....	6,277	5,074	7,143	2,413	2,866	7 13 1	15 10 8	31,368	23,022	.....	8,346	
	Rajshahye	74,163	65,618	.....	8,545	9,357	9,772	3,620	4,990	8 2 1	7 14 2	64,806	55,846	.....	8,960	
	Rungpore	1,44,080	1,44,826	746	.....	39,946	39,333	33,708	35,648	5 10 5	3 6 0	1,04,134	1,05,493	1,359	...	
	Total ...	5,62,318	5,43,109	4,482 N	23,691 O	1,16,943	1,14,890	80,357	85,263	7 9 5	6 7 6	4,45,375	4,28,219	6,847	24,003	
ASSAM.	Cossyah Hills	337	490	153	.....	.....	72	.....	.....	0 0 0	14 11 1	337	418	81	...	
	Durrung	1,16,612	1,65,765	49,153	.....	50,566	86,203	50,566	85,775	0 0 0	0 8 6	66,046	79,562	13,516	...	
	Gowalparah	88,290	95,791	7,501	.....	35,383	35,399	35,263	35,279	0 3 7	0 3 2	52,907	6),392	7,485	...	
	Kamroop	1,96,106	1,82,126	.....	15,980	85,501	71,673	84,828	70,792	0 9 6	0 12 8	1,12,605	1,10,453	.....	2,152	
	Luckimpore	1,94,040	2,20,418	26,378	.....	76,586	1,14,916	76,230	1,14,137	0 4 10	0 11 11	1,17,454	1,05,502	.....	11,952	
	Nowgong	1,49,932	1,96,369	46,437	.....	59,502	1,01,704	59,029	1,01,435	0 8 4	0 4 6	90,430	94,665	4,235	...	
	Seebsagur	2,50,727	2,91,271	40,544	.....	1,19,036	1,51,075	1,18,541	1,50,648	0 5 11	0 4 10	1,31,691	1,40,196	8,505	...	
	Total ...	9,98,044	11,52,230	1,70,166 P	15980 Q	4,26,574	5,61,042	4,24,457	5,58,066	0 5 10	0 8 0	5,71,470	5,91,188	33,822	14,104	
CHOTA-NAGPORE.	Hazareebaugh	69,668	79,367	9,699	.....	7,777	5,876	402	478	10 10 4	6 13 5	61,891	73,491	11,600	...	
	Lohardugga	68,790	74,290	5,500	.....	2,765	1.885	1,045	1,021	2 8 7	1 2 10	66,025	72,405	6,380	...	
	Maunbhoom	49,948	57,955	8,007	.....	6,026	8,659	2,693	2,595	7 0 10	10 15 3	43,922	49,296	5,374	...	
	Singbhoom	10,291	10,126	.....	165	1,161	1,177	941	895	2 5 7	2 0 10	9,130	8,949	.....	181	
	Total ...	1,98,697	2,21,738	23,206 R	165 S	17,729	17,597	5,081	4,989	6 8 6	5 13 0	1,80,968	2,04,141	23,354	181	
	Darjeeling ...	7,880	11,340	3,460 T	.....	.....	275	.....	203	0 0 0	0 10 4	7,880	11,065	3,185	...	
	Grand Total ...	60,80,871	66,28,796	6,13,460	65,535	10,22,612	11,84,513	7,59,353	9,47,506	4 15 1	4 2 9	50,58,259	54,44,283	4,48,703	63,679	

Nuddea Division.

J. Rum.

K. In Rum principally, owing to the number of liquor Shops in *Barrackpore* having been reduced from 9 to 1 at the instance of the Military authorities.

Patna Division.

L. Chiefly in Country Spirits, and next in Gánja. The increase in the Tári revenue is also very large.

M. Country Spirits. The decrease is attributed to the fact of certain new Central Distilleries having been opened in Shahabad during that year.

Rajshahye Division.

N. Opium.

O. Gánja and Country Spirits.

Assam Division.

P. Opium.

Q. The decrease, which appertains only to the District of Kamroop, is in the Opium revenue.

Chota Nagpore Division.

R. Country Spirits.

S. This trifling decrease, which is confined to Singbhoom, is due to the closing of a number of low paying out-stills.

Darjeeling.

T. Country Spirits.

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No. 2.

ABSTRACT of Actual Results of Excise Revenue for the year 1863-64 (exclusive of "Opium").

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		License fee for									Monthly Tax for retail of								Fixed duty levied on		
Division.	Districts.	Retail of Imported Liquor.	Retail of Spirits manufactured in India in the English method, or Bengal Rum.	Retail of Country Spirits.	Retail of Bengal Rum, Doasta, and Country Spirits.	Retail of Gánja.	Wholesale of Imported Liquor.	Wholesale of Bengal Rum.	Sale of unfermented Tari under Sec. XXXVI., Act XXI. of 1856.	Country Spirits.	Fermented Tári, under Sec. XXVIII., Act XXI. of 1856.	Pachwái.	Charás.	Siddhi, or Subji, Bhang.	Majún.	Muddát.	Chandú.	Bengal Rum.	Country Spirits.	Gánja.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore	280	.....	2,973	.....	5,520	16	...	.....	65,092	16,600	.....	18	159	.....	1,036	.....	.....	18,107	18,965	1,28,766
	Monghyr	636	192	2,420	.....	4,856	64	...	.....	1,26,238	42,344	.....	.....	73	23	476	.....	.....	31,298	19,695	2,28,315
	Purneah	269	.....	1,954	.....	16,348	48	...	.....	83,813	7,246	.....	.....	.....	.....	5,822	.....	.....	15,013	47,823	1,28,336
	Sonthal Pergs. — Deoghur ... ... / Gonda ... ... / Nya Doomkah ... / Pakour ... ... / Rajmehal	260	.....	.....	.....	3,014	.....	...	.....	75,882	3,336	2,681	.....	6	12	246	.....	.....	.....	6,374	91,811
	Total ...	1,445	192	7,347	.....	29,738	128	...	.....	3,01,025	69,526	2,681	18	238	35	7,580	.....	.....	64,418	92,857	5,77,228
Burdwan.	Bancoorah	264	124	.....	.....	1,056	80	...	.....	22,923	464	22,657	23	124	17	1,843	.....	.....	.....	2,859	52,434
	Beerbhoom	48	.....	.....	.....	884	.....	...	.....	9,668	224	32,720	11	23	.....	234	.....	.....	.....	2,102	45,914
	Burdwan	504	.....	4,904	128	2,640	16	...	.....	.....	4,440	43,254	147	80	.....	634	.....	393	14,227	9,013	80,380
	Hooghly	796	.....	.....	18,248	3,532	64	...	66	.....	10,074	16	562	348	3	3,530	23	4,466	68,462	14,838	1,25,028
	Midnapore	392	.....	.....	2,437	5,644	16	...	.....	13,310	2,027	6	2	243	5	2,372	.....	93	7,257	9,769	43,573
	Total ...	2,004	124	4,904	20,813	13,756	176	...	66	45,901	17,229	98,653	745	818	25	8,613	23	4,952	89,946	38,581	3,47,329
Chittagong.	Bulloosh	56	.....	266	.....	2,156	.....	...	.....	1,745	.....	.....	.....	.....	.....	.....	.....	.....	1,520	4,758	10,501
	Chittagong	356	.....	436	.....	3,612	32	...	.....	.....	762	543	.....	.....	.....	711	80	.....	4,059	11,369	21,960
	Tipperah	136	204	657	.....	5,388	.....	...	3	.....	17	.....	.....	.....	20	94	231	167	6,207	19,801	32,925
	Total ...	548	204	1,359	.....	11,156	32	...	3	1,745	779	543	.....	.....	20	805	311	167	11,786	35,928	65,386
Cuttack.	Balasore	48	.....	184	.....	744	.....	...	.....	628	1,471	.....	2	.....	2	898	.....	.....	855	1,903	6,735
	Cuttack	108	68	419	.....	3,392	32	...	.....	2,049	13,815	.....	.....	78	12	1,327	.....	483	11,782	12,479	46,544
	Pooree	.....	.....	238	.....	2,128	.....	...	.....	4,732	3,641	.....	.....	259	34	189	.....	.....	2,406	7,269	20,896
	Total ...	156	68	841	.....	6,764	32	...	.....	7,409	18,927	.....	2	337	48	2,414	.....	483	15,043	21,651	74,175
Dacca.	Backergunge	552	.....	.....	2,384	6,772	32	...	25	240	48	.....	12	.....	13	219	281	3,393	8,462	17,384	41,817
	Cachar	84	40	480	.....	920	16	16	.....	.....	23	.....	.....	.....	.....	274	.....	.....	1,544	4,405	7,752
	Dacca	1,612	.....	.....	4,392	10,136	160	32	12	.....	1,282	39	.....	.....	275	67	1,754	1,326	21,878	42,092	85,057
	Furreedpore	20	24	856	.....	2,332	.....	...	.....	.....	.....	.....	.....	.....	.....	347	.....	297	5,441	7,427	16,746
	Mymensing	224	.....	3,904	.....	16,532	16	80	.....	.....	.....	.....	.....	.....	.....	1,001	1,116	5,541	9,438	70,000	1,07,852
	Sylhet	108	132	388	128	9,800	48	16	.....	.....	127	1,961	.....	.....	.....	1,253	.....	525	2,188	26,553	43,227
	Total ...	2,550	196	5,628	6,904	48,492	272	144	37	240	1,480	2,000	12	.....	288	3,163	3,151	11,082	48,951	167,861	3,02,451

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NUDDEA.	Barrackpore	92	.....	.....	123	544	96	...	19	.....	1,303	.....	63	175	22	1,493	115	5,403	459	2,786	12,698
	Calcutta	27,267	.....	.....	23,760	2,304	.....	...	.....	.....	19,568	.....	2,430	1,647	1,430	6,540	2,880	3,89,159	55,480	28,976	5,61,441
	Calcutta Suburbs	5,362	.....	.....	26,726	1,872	512	112	338	.....	51,358	.....	2,265	389	114	7,542	583	1,39,821	67,868	28,998	3,33,850
	Dum-Dum	96	.....	.....	480	96	32	...	.....	.....	503	.....	23	46	23	183	.....	1,077	4,050	545	7,154
	Jessore	100	.....	.....	4,333	3,764	16	...	.....	.....	186	46	53	6	7	424	.....	468	9,944	10,213	29,560
	Nuddea	562	.....	.....	4,921	3,064	112	...	12	.....	188	1,231	32	.....	.....	1,598	.....	525	16,134	11,392	39,771
	24-Pergunnahs	1,420	.....	.....	8,863	6,554	.....	...	29	.....	7,670	.....	325	.....	.....	7,843	.....	2,523	13,280	19,232	67,739
	Total ...	34,899	.....	.....	69,211	18,198	768	112	388	.....	80,776	1,277	5,191	2,263	1,596	25,623	3,578	5,38,976	1,67,215	1,02,142	1,05,213
PATNA.	Behar	192	.....	4,645	.....	3,492	48	...	.....	2,29,064	66,122	.....	.....	582	23	122	.....	.....	46,211	18,530	3,69,031
	Chumparun	.....	.....	554	.....	3,282	.....	...	.....	63,410	14,424	.....	.....	20	15	32	.....	.....	1,559	16,710	1,00,006
	Dinapore	152	.....	48	.....	.....	176	...	.....	.....	4,225	.....	.....	.....	.....	.....	.....	.....	9,539	.....	14,140
	Patna	658	.....	5,823	.....	4,264	112	...	.....	1,04,644	46,202	.....	.....	698	252	722	.....	.....	1,45,512	68,063	3,76,950
	Sarun	52	.....	3,484	.....	4,114	.....	...	.....	88,080	23,946	.....	.....	75	50	44	.....	.....	33,561	24,218	1,77,624
	Shahabad	164	.....	4,417	.....	3,192	56	...	.....	44,949	14,576	.....	.....	321	84	66	.....	.....	35,039	15,496	1,18,360
	Tirhoot	164	.....	5,226	.....	6,478	64	...	.....	47,301	87,275	.....	.....	1	96	335	.....	.....	24,106	15,637	1,86,683
	Total ...	1,382	.....	24,197	.....	24,822	456	...	.....	5,77,448	2,56,770	.....	.....	1,697	520	1,321	.....	.....	2,95,527	1,58,654	13,42,794
RAJSHAHYE.	Bograh	40	.....	892	.....	6,768	.....	...	6	.....	17	114	.....	3	.....	1,914	.....	.....	1,109	6,740	17,605
	Dinagepore	48	.....	1,330	.....	7,120	16	...	.....	.....	1,099	137	.....	11	18	5,841	229	.....	3,512	7,191	26,552
	Maldah	.....	.....	3,429	.....	2,727	.....	...	.....	.....	5,238	191	.....	.....	.....	5,462	.....	.....	7,736	10,147	34,930
	Moorshedabad	832	.....	4,523	.....	5,120	144	...	5	5,372	7,183	14,552	.....	92	46	7,592	661	.....	29,046	22,356	97,529
	Pubnah	48	.....	1,916	.....	4,942	.....	...	11	.....	.....	52	.....	46	7	1,956	.....	.....	2,788	9,636	21,402
	Rajshahye	144	28	1,618	.....	3,340	32	...	7	.....	278	111	23	23	11	4,813	.....	.....	6,866	32,780	50,094
	Rungpore	36	.....	848	.....	4,516	32	...	6	.....	.....	.....	.....	.....	.....	1,002	.....	.....	4,217	30,414	41,071
	Total ...	1,148	28	14,561	.....	34,533	224	...	37	5,372	13,815	15,157	23	175	82	28,580	890	.....	55,294	1,19,264	2,89,183
ASSAM.	Cossyah Hills	.....	.....	.....	.....	48	.....	...	.....	.....	.....	.....	.....	.....	.....	34	.....	.....	.....	408	490
	Durrung	.....	.....	.....	.....	12	.....	...	.....	.....	.....	.....	.....	.....	.....	116	.....	.....	.....	3	131
	Gowalparah	.....	212	.....	.....	1,308	.....	...	.....	.....	.....	.....	.....	.....	.....	401	.....	.....	.....	6,456	8,377
	Kamroop	.....	232	.....	.....	600	.....	...	.....	.....	.....	.....	.....	.....	.....	336	60	2,480	.....	3,186	6,894
	Luckimpore	.....	.....	.....	.....	.....	16	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16
	Nowgong	.....	.....	.....	.....	30	.....	...	.....	.....	.....	.....	.....	.....	.....	342	.....	.....	.....	124	496
	Seebsagur	.....	.....	.....	.....	.....	.....	...	.....	365	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	365
	Total ...	.....	444	.....	.....	1,998	16	...	.....	365	.....	.....	.....	.....	.....	1,229	60	2,480	.....	10,177	16,769
CHOTTA NAGPORE.	Hazareebaugh	96	.....	.....	.....	576	32	.....	.....	69,758	3,816	.....	.....	275	137	610	.....	.....	.....	3,632	77,932
	Lohardugga	.....	.....	.....	.....	2,535	.....	.....	.....	64,254	468	.....	.....	15	10	188	.....	.....	.....	3,497	70,967
	Maunbhoom	96	48	.....	.....	1,924	16	.....	.....	40,686	272	1,032	.....	301	.....	523	.....	.....	.....	5,259	50,157
	Singbhoom	.....	.....	.....	.....	228	.....	.....	.....	6,280	.....	.....	.....	.....	.....	.....	.....	.....	.....	918	7,426
	Total ...	192	48	.....	.....	5,263	48	.....	.....	1,80,978	4,556	1,032	.....	591	147	1,321	.....	.....	.....	12,306	2,06,482
	Darjeeling	.....	.....	9,031	.....	528	112	.....	.....	.....	.....	.....	.....	.....	.....	108	.....	.....	.....	885	10,664
	Grand Total ...	44,321	1,304	67,868	96,928	1,05,248	2,264	256	531	11,20,483	4,63,858	1,21,343	5,991	6,119	2,761	80,757	8,013	5,58,140	7,48,180	7,60,306	42,84,674

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No. 3.

COMPARATIVE STATEMENT of Collections on Country Spirits.

(N. B.—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	DISTRICT.	Average annual Collections for five years preceding the year under report.				Collections in 1862-63, (the year preceding that under report.)				Collections in 1863-64, (the year under report.)				Increase in 1863-64, year under report.	Decrease in 1863-64, year under report.
		Lincense Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.	Lincense Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.	License Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.		
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	3,642	64,232	22,157	90,031	2,973	65,092	18,107	86,172	.....	3,859
	Monghyr ...	943	82,786	10,943	94,672	3,172	1,04,575	34,283	1,42,030	2,420	1,26,238	31,298	1,59,956	17,926	.....
	Purneah ...	2,025	25,803	8,028	35,856	4,620	11,280	18,248	34,148	1,954	33,813	15,013	50,780	16,632	.....
	Sonthal Pergunnahs: Deoghur, Gonda, Nya Doomkah, Pakour, Rajmehal ...	.....	.....	.....	.....	.....	77,607	.....	77,607	.....	75,882	.....	75,882	.....	1,725
	Total ...	2,968	1,08,589	18,971	1,30,528	11,434	2,57,694	74,688	3,43,816	7,347	3,01,025	64,418	3,72,790	34,558	5,584
Burdwan.	Bancoorah ...	.....	13,998	.....	13,998	.....	19,419	.....	19,419	.....	22,923	.....	22,923	3,504	.....
	Beerbhoom ...	.....	.....	.....	.....	.....	9,235	.....	9,235	.....	9,668	.....	9,668	433	.....
	Burdwan ...	5,496	24,724	19,439	49,659	5,800	.....	17,285	23,085	4,904	.....	14,227	19,131	.....	3,954
	Hooghly ...	19,151	70,574	72,426	1,62,151	.....	.....	72,699	72,699	.....	.....	68,462	68,462	.....	4,237
	Midnapoor ...	.....	19,141	.....	19,141	3,765	12,086	5,834	21,685	.....	13,810	7,257	20,567	.....	1,118
	Total ...	24,647	1,28,437	91,865	2,44,949	9,565	40,740	95,818	1,46,123	4,904	45,901	89,946	1,40,751	3,937	9,309

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Chittagong	Bullooah	136	2,886	910	3,932	136	2,132	910	3,178	266	1,745	1,520	3,531	353	.....
	Chittagong	547	8,072	3,779	12,398	429	.....	3,989	4,418	436	.....	4,059	4,495	77	.....
	Tipperah ...	89	6,550	711	7,350	447	3,555	3,238	7,240	657	.....	6,207	6,864	.....	376
	Total ...	772	17,508	5,400	23,680	1,012	5,687	8,137	14,836	1,359	1,745	11,786	14,890	430	376
Cuttack	Balasore	25	1,197	149	1,371	126	736	745	1,607	184	628	855	1,667	60	.....
	Cuttack	334	3,157	8,354	11,845	370	2,768	9,979	13,117	419	2,049	11,782	14,250	1,133	.....
	Pooree	251	4,420	1,898	6,569	401	3,591	1,740	5,732	238	4,732	2,406	7,376	1,644	.....
	Total ...	610	8,774	10,401	19,785	897	7,095	12,464	20,456	841	7,409	15,043	23,293	2,837	.....
Dacca	Backergunge	.....	3,927	4,919	8,846	.....	228	9,325	9,553	.....	240	8,462	8,702	.....	851
	Cachar	85	.....	598	683	360	.....	1,347	1,707	480	.....	1,544	2,024	317	.....
	Dacca	.....	9,356	16,517	25,873	.....	.....	25,664	25,664	.....	.....	21,878	21,878	.....	3,786
	Furreedpore	58	5,230	865	6,153	737	660	6,157	7,554	856	.....	5,441	6,297	.....	1,257
	Mymensing	1,288	13,897	3,389	18,574	4,512	.....	9,917	14,429	3,904	.....	9,438	13,342	.....	1,087
	Sylhet	124	4,762	804	5,690	561	.....	2,740	3,301	388	.....	2,188	2,576	.....	725
	Total ...	1,555	37,172	27,092	65,819	6,170	888	55,150	62,208	5,628	240	48,951	54,819	317	7,706
Nuddea	Barrackpore	80	.....	7,152	7,232	.....	.....	103	103	.....	.....	459	459	356	.....
	Calcutta	.....	72,866	88,176	1,61,042	.....	.....	60,998	60,998	.....	.....	55,480	55,480	.....	5,518
	Calcutta Suburbs	.....	71,325	95,672	1,66,997	.....	.....	70,316	70,316	.....	.....	67,868	67,868	.....	2,448
	Dum-Dum	.....	.....	.....	.....	468	.....	3,588	4,056	.....	.....	4,050	4,050	.....	6
	Jessore	.....	.....	13,495	13,495	.....	.....	9,300	9,300	.....	.....	9,944	9,944	644	.....
	Nuddea	5,291	17,703	16,719	39,713	5,328	.....	17,486	22,814	.....	.....	16,134	16,134	.....	6,680
	24-Pergunnahs	.....	.....	.....	.....	.....	.....	13,825	13,825	.....	.....	13,280	13,280	.....	545
	Total ...	5,371	1,61,894	2,21,214	3,88,479	5,796	.....	1,75,616	1,81,412	.....	.....	1,67,215	1,67,215	1,000	15,197

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1		2	3	4	5	6	7	8	9	10	11	12	13	14	15
Division.	District.	Average annual Collections for five years preceding the year under report.				Collections in 1862-63, (the year preceding that under report.)				Collections in 1863-64, (the year under report.)				Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		License Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.	License Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.	License Fees.	Monthly Tax.	Fixed Duty on consumption.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Behar	.....	1,61,688	.....	1,61,688	.....	1,59,508	.....	1,59,508	4,645	2,29,064	46,211	2,79,920	1,20,412	.....
	Chumparun	312	52,528	1,406	54,246	312	47,797	1,406	49,515	554	63,410	1,559	65,523	16,008	.....
	Dinapore	.....	14,229	.....	14,229	.....	10,155	.....	10,155	48	.....	9,539	9,587	.....	568
	Patna	1,205	1,02,769	1,14,294	2,18,268	4,440	1,16,926	1,33,293	2,54,659	5,823	1,04,644	1,45,512	2,55,979	1,320	.....
	Sarun	2,144	65,993	24,996	93,133	2,144	91,601	24,996	1,18,741	3,484	88,080	33,561	1,25,125	6,384	.....
	Shahabad	1,188	59,224	12,058	72,470	1,188	79,461	12,058	92,707	4,417	44,949	35,039	84,405	.....	8,302
	Tirhoot	8,360	55,493	21,664	85,517	8,360	22,965	21,664	52,989	5,226	47,301	24,106	76,633	23,644	.....
	Total ...	13,209	5,11,924	1,74,418	6,99,551	16,444	5,28,413	1,93,417	7,38,274	24,197	5,77,448	2,95,527	8,97,172	1,67,768	8,870
Rajshahye.	Bograh	796	4,098	1,376	6,270	796	.....	1,157	1,953	892	.....	1,109	2,001	48	.....
	Dinagepore	916	7,624	3,549	12,089	916	.....	3,549	4,465	1,330	.....	3,512	4,842	377	.....
	Maldah	2,202	19,773	4,356	26,331	2,202	10,349	4,356	16,907	3,429	.....	7,736	11,165	.....	5,742
	Moorshedabad	3,224	37,462	31,275	71,961	4,814	5,352	33,243	43,409	4,528	5,372	29,046	38,946	.....	4,463
	Pubnah	.....	7,111	.....	7,111	2,328	.....	5,820	8,148	1,916	.....	2,788	4,704	.....	3,444
	Rajshahye	526	.....	8,881	9,407	1,358	.....	7,279	8,637	1,618	.....	6,886	8,504	.....	133
	Rungpore	249	4,975	2,256	7,480	654	.....	4,116	4,770	848	.....	4,217	5,065	295	.....
	Total ...	7,913	81,043	51,693	1,40,649	13,068	15,701	59,520	88,289	14,561	5,372	55,294	75,227	720	13,782
Assam.	Seebsagur	.....	.....	.....	.....	.....	216	.....	216	.....	365	.....	365	149	.....
	Total ...	.....	.....	.....	.....	.....	216	.....	216	.....	365	.....	365	149	.....
Chota-Nagpore.	Hazareebaugh	.....	55,294	.....	55,294	.....	60,724	.....	60,724	.....	69,758	.....	69,758	9,034	.....
	Lohardugga	.....	52,564	.....	52,564	.....	60,161	.....	60,161	.....	64,254	.....	64,254	4,093	.....
	Maunbhoom	.....	28,248	.....	28,248	.....	34,450	.....	34,450	.....	40,686	.....	40,686	6,236	.....
	Singbhoom	.....	5,122	.....	5,122	.....	6,471	.....	6,471	.....	6,280	.....	6,280	.....	191
	Total ...	.....	1,41,228	.....	1,41,228	.....	1,61,806	.....	1,61,806	.....	1,80,978	.....	1,80,978	19,363	191
	Darjeeling	3,691	.....	.....	3691	6,021	.....	.....	6,021	9,031	.....	.....	9,031	3,010	.....
	Grand Total ...	60,736	11,96,569	6,01,054	18,58,359	70,407	10,18,240	6,74,810	17,63,457	67,868	11,20,483	7,48,180	19,36,531	2,34,089	61,015

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No. 4.

COMPARATIVE STATEMENT of Collections on Bengal Rum, or Spirits manufactured in India after the English method.

(N. B.—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3	4	5	6	7	8	9	10	11	12
Divisions.	District.	Average Annual Collections for five years, preceding the year under report.			Collections in 1862-63, the year preceding that under report.			Collection in 1863-64, the year under report.			Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		License Fees.	Fixed Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore	.....	.....	.....	48	.....	48	.....	.....	.....	.....	48
	Monghyr	25	.....	25	120	.....	120	192	.....	192	72	.....
	Purneah	35	12	47	12	.....	12	.....	.....	.....	.....	12
	Total ...	60	12	72	180	.....	180	192	.....	192	72	60
Burdwan.	Bancoorah	32	.....	32	160	.....	160	124	.....	124	.....	36
	Burdwan	503	738	1,241	200	572	772	128	393	521	.....	251
	Hooghly	8,333	2,754	11,087	20,272	4,624	24,896	18,248	4,466	22,714	.....	2,182
	Midnapoor	.....	146	146	36	234	270	2,437	93	2,530	2,260	.....
	Total ...	8,868	3,638	12,506	20,668	5,430	26,098	20,937	4,952	25,889	2,260	2,469
Chittagong.	Bullooah	.....	11	11	.....	.....	.....	.....	.....	.....	.....	.....
	Chittagong	71	731	802	.....	.....	.....	.....	.....	.....	.....	.....
	Tipperah	63	178	241	128	475	603	204	167	371	.....	232
	Total ...	134	920	1,054	128	475	603	204	167	371	.....	232
Cuttack.	Cuttack	98	.....	98	32	.....	32	68	483	551	519	.....
	Total ...	98	.....	98	32	.....	32	68	483	551	519	.....

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Divisions.	District.	Average Annual Collections for five years, preceding the year under report.			Collections in 1862-63, the year preceding that under report.			Collections in 1863-64, the year under report.			Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		License Fees.	Fixed Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.	License Fees.	Fixed Duty on consumption.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca.	Backergunge	961	788	1,749	2,432	1,762	4,194	2,384	3,393	5,777	1,583	.....
	Cachar	91	.....	91	226	.....	226	40	.....	40	.....	186
	Dacca	1,826	1,840	3,666	6,448	1,312	7,760	4,424	1,326	5,750	.....	2010
	Furreedpore	5	.....	5	20	.....	20	24	297	321	301	.....
	Mymensing	181	4,596	4,777	80	6,174	6,254	80	5,541	5,621	.....	633
	Sylhet	123	266	389	136	.....	136	276	525	801	665	.....
	Total ...	3,187	7,490	10,677	9,342	9,248	18,590	7,228	11,082	18,310	2,549	2,829
Nuddea.	Barrackpore	334	4,874	5,208	896	11,407	12,303	128	5,403	5,531	.....	6,772
	Calcutta	19,615	2,10,348	2,29,963	24,748	3,61,632	3,86,380	23,760	3,89,159	4,12,919	26,539	.....
	Calcutta Suburbs	17,029	38,401	55,430	27,393	1,23,951	1,51,344	26,838	1,39,821	1,66,659	15,315	.....
	Dum Dum	.....	.....	.....	.....	432	432	480	1,077	1,557	1,125	.....
	Jessore	4,193	363	4,556	3,088	1,195	4,283	4,333	468	4,801	518	.....
	Nuddea	77	301	378	160	454	614	4,921	525	5,446	4,832	.....
	24-Pergunnahs	.....	.....	.....	9,454	1,240	10,694	8,863	2,523	11,386	692	.....
	Total ...	41,248	2,54,287	2,95,535	65,739	5,00,311	5,66,050	69,323	5,38,976	6,08,299	49,021	6,772
Raj-shahye.	Rajshahye	15	915	930	76	631	707	28	.....	28	.....	679
	Rungpore	41	321	362	32	268	300	.....	.....	.....	.....	300
	Total ...	56	1,236	1,292	108	899	1,007	28	.....	28	.....	979
Assam.	Gawalparah	102	1,111	1,213	196	.....	196	212	.....	212	16	.....
	Kamroop	253	1,231	1,484	276	2,280	2,556	232	2,480	2,712	156	.....
	Total ...	355	2,342	2,697	472	2,280	2,752	444	2,480	2,924	172	.....
Chota-Nagpore.	Maunbhoom	6	.....	6	28	.....	28	48	.....	48	20	.....
	Total ...	6	.....	6	28	.....	28	48	.....	48	20	.....
	Grand Total ...	54,012	2,69,925	3,23,937	96,697	5,18,643	6,15,340	98,472	5,58,140	6,56,612	54,613	13,341

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No. 5.

COMPARATIVE STATEMENT of Collections on Imported Wines and Spirituous or Fermented Liquors.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

Division.	1 District.	2 Average annual Collections for five years preceding the year under report.	3 Collections in 1862-63, the year preceding that under report.	4 Collections in 1863-64, the year under report.	5 Increase in 1863-64, the year under report.	6 Decrease in 1863-64, the year under report.
		Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore	Bhaugulpore	324	476	296	.....	180
	Monghyr	240	644	700	56	.....
	Purneah	106	148	317	169	.....
	Sonthal Pergunnahs: Deoghur					
	Sonthal Pergunnahs: Godda					
	Sonthal Pergunnahs: Nya Doomkah	.....	324	260	.....	64
	Sonthal Pergunnahs: Pakour					
	Sonthal Pergunnahs: Rajmehal					
	Total ...	670	1,592	1,573	225	244
Burdwan	Bancoorah	96	204	344	140	.....
	Beerbhoom	.....	113	48	.....	65
	Burdwan	368	456	520	64	.....
	Hooghly	770	684	860	176	.....
	Midnapore	211	380	408	28	.....
	Total ...	1,445	1,837	2,180	408	65

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Division.	District.	1	2	3	4	5	6
			Average annual Collections for five years preceding the year under report.	Collections in 1862-63 the year preceding that under report.	Collections in 1863-64 the year under report.	Increase in 1863-64 the year under report.	Decrease in 1863-64 the year under report.
			Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong.	Bullooah		6	.....	56	56	.....
	Chittagong		246	248	388	140	.....
	Tipperah		67	96	136	40	.....
	Total ...		319	344	580	236	.....
Cuttack.	Balasore		51	48	48	.....	.....
	Cuttack		143	160	140	.....	20
	Total ...		194	208	188	.....	20
Dacca.	Backergunge		552	460	584	124	.....
	Cachar		22	94	50	.....	44
	Dacca		1,352	1,680	1,772	92	.....
	Furreedpore		46	36	20	.....	16
	Mymensing		240	256	240	.....	16
	Sylhet		86	104	156	52	.....
	Total ...		2,298	2,630	2,822	268	76

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Nuddea.	Barrackpore	280	320	188	.....	132
	Calcutta	23,379	25,303	27,267	1,964	.....
	Calcutta Suburbs...	3,976	6,120	5,874	....	246
	Dum-Dum	.....	128	128	.....	.....
	Jessore	99	120	116	.....	4
	Nuddea	170	352	674	322	.....
	24-Pergunnahs	... .	752	1,420	668	.....
	Total ...	27,904	33,095	35,667	2,954	382
Patna.	Behar	247	256	240	.....	16
	Chumparun	48	48	.....	.....	48
	Dinapore	356	332	328	.....	4
	Patna	492	852	770	.....	82
	Sarun	22	36	52	16	.....
	Shahabad	270	272	220	.....	52
	Tirhoot	98	136	228	92	.....
	Total ...	1,533	1,932	1,838	108	202
Rajshahye.	Bograh	19	4	40	36	.....
	Dinagepore	76	64	64	.....	.....
	Maldah	.....	.....	.....	.....	.....
	Moorshedabad	709	1,040	976	.....	64
	Pubnah	48	40	48	8	.....
	Rajshahye	195	208	176	.....	32
	Rungpore	37	16	68	52	.....
	Total ...	1,084	1,372	1,372	96	96
Assam.	Luckimpore	.....	.....	16	16	.....
	Total ...	.....	.....	16	16	.....
Chota Nagpore.	Hazareebaugh	160	196	128	.....	68
	Maunbhoom	18	88	112	24	.....
	Total ...	178	284	240	24	68
	Darjeeling	73	96	112	16	.....
	Grand Total ...	35,698	43,390	46,588	4,351	1,153

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No. 6.

COMPARATIVE STATEMENT of Collections on Pachwái.

(*N.* B.—The names of those Districts for which there are *no entries* have been excluded.)

1			2	3	4	5	6
Division.	District.		Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
			Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpoor.	Sonthal Pergunnahs	Deoghur	.....	1,939	2,681	742	.....
		Godda					
		Nya Doomkah					
		Pakour					
		Rajmehal					
		Total ..	.....	1,939	2,681	742	.....
Burdwan.	Bancoorah		14,935	19,905	22,657	2,752	.....
	Beerbhoom		.....	29,738	32,720	2,982	.....
	Burdwan		28,458	37,207	43,254	6,047	.....
	Hooghly		28	.....	16	16	.....
	Midnapoor		.....	.....	6	6	.....
	Total ..		43,421	86,850	98,653	11,803	.....

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Chittagong.	Chittagong	462	470	543	73	.....
	Total ..	462	470	543	73	.....
Dacca.	Cachar	7	36	.....	.....	36
	Dacca	114	85	39	.....	46
	Sylhet	1,776	2,878	1,961	.....	917
	Total ..	1,897	2,999	2,000	.....	999
Nuddea.	Jessore	35	23	46	23	.....
	Nuddea	868	1,156	1,231	75	.....
	Total ..	903	1,179	1,277	98	.....
Rajshahye.	Bograh	129	160	114	.....	46
	Dinagepore	123	131	137	6	.....
	Maldah	218	185	191	6	.....
	Moorshedabad	11,905	12,790	14,552	1,762	.....
	Pubnah	96	47	52	5	.....
	Rajshahye	91	.....	111	111	.....
	Total ..	12,562	13,313	15,157	1,890	46
Chota Nagpore.	Hazareebaugh	8	42	.....	.....	42
	Maunbhoom	.....	.....	1,032	1,032	.....
	Total ..	8	42	1,032	1,032	42
	Grand Total ..	59,253	1,06,792	1,21,343	15,638	1,087

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No. 7.

COMPARATIVE STATEMENT of Collections on Tári.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1		2			3			4			5	6
Division.	District.	Average Annual Collections for five years preceding the year under report.			Collections in 1862-63, the year preceding that under report.			Collections in 1863-64, the year under report.			Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.	Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.	Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore	.....	.....	.....	.....	16,769	16,769	.....	16,600	16,600	.....	169
	Monghyr	.....	34,484	34,484	.....	41,803	41,803	.....	42,344	42,344	541	.....
	Purneah	.....	5,993	5,993	.....	7,582	7,582	.....	7,246	7,246	.....	336
	Sonthal Perghs. Deoghur											
	Sonthal Perghs. Godda											
	Sonthal Perghs. Nya Doomkah	.....	.....	.....	428	3,664	4,092	.....	3,336	3,336	.....	756
	Sonthal Perghs. Pakour											
	Sonthal Perghs. Rajmehal											
	Total ...	.....	40,477	40,477	428	69,818	70,246	.....	69,526	69,526	541	1,261
Burdwan.	Bancoorah	.....	264	264	.....	466	466	.....	464	464	.....	2
	Beerbhoom	.....	.....	.....	.....	167	167	.....	224	224	57	.....
	Burdwan	.....	4,127	4,127	.....	4,628	4,628	.....	4,440	4,440	.....	188
	Hooghly	42	6,965	7,007	59	8,942	9,001	66	10,074	10,140	1,139	.....
	Midnapore	.....	.....	.....	.....	1,923	1,923	.....	2,027	2,027	104	.....
	Total ...	42	11,356	11,398	59	16,126	16,185	66	17,229	17,295	1,300	190

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Chittagong	Chittagong	.....	757	757	.....	780	780	.....	762	762	.....	18
	Tipperah	1	13	14	2	17	19	3	17	20	1	.....
	Total ...	1	770	771	2	797	799	3	779	782	1	18
Cuttack.	Balasore	.....	918	918	.....	1,361	1,361	.....	1,471	1,471	110	.....
	Cuttack	.....	9,929	9,929	.....	12,972	12,972	.....	13,815	13,815	843	.....
	Pooree	.....	3,178	3,178	.....	3,525	3,525	.....	3,641	3,641	116	.....
	Total ...	.....	14,025	14,025	.....	17,858	17,858	.....	18,927	18,927	1,069	.....
Dacca.	Backergunge	13	55	68	36	48	84	25	48	73	.....	11
	Cachar	.....	2	2	.....	11	11	.....	23	23	12	.....
	Dacca	60	843	903	17	1,091	1,108	12	1,282	1,294	186	.....
	Sylhet	.....	97	97	.....	85	85	.....	127	127	42	.....
	Total ...	73	997	1,070	53	1,235	1,288	37	1,480	1,517	240	11
Nuddea.	Barrackpore	10	1,965	1,975	12	2,034	2,046	19	1,303	1,322	.....	72
	Calcutta	.....	14,855	14,855	.....	19,673	19,673	.....	19,568	19,568	.....	105
	Calcutta Suburbs	414	40,595	41,009	344	55,906	56,250	328	51,358	51,686	.....	4,564
	Dum-Dum	.....	.....	.....	.....	536	536	.....	503	503	.....	33
	Jessore	.....	265	265	.....	96	96	.....	186	186	90	.....
	Nuddea	8	178	186	9	145	154	12	188	200	46	.....
	24-Pergunnahs	.....	.....	.....	30	4,642	4,672	29	7,670	7,699	3,027	.....
	Total ...	432	57,858	58,290	395	83,032	83,427	388	80,776	81,164	3,163	5,426
Patna.	Behar	.....	61,906	61,906	.....	61,619	61,619	.....	66,122	66,122	4,503	.....
	Chumparun	.....	9,443	9,443	.....	9,730	9,730	.....	14,424	14,424	4,694	.....
	Dinapore	.....	6,094	6,094	.....	1,519	1,519	.....	4,225	4,225	2,706	.....
	Patna	.....	38,155	38,155	.....	42,676	42,676	.....	46,202	46,202	3,526	.....
	Sarun	.....	20,894	20,894	.....	22,194	22,194	.....	23,946	23,946	1,752	.....
	Shahabad	.....	10,900	10,900	.....	16,038	16,038	.....	14,576	14,576	.....	1,462
	Tirhoot	.....	78,164	78,164	.....	87,275	87,275	.....	87,275	87,275	.....	.....
	Total ...	.....	2,25,556	2,25,556	.....	2,41,051	2,41,051	.....	2,56,770	2,56,770	17,181	1,462

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1		2			3			4			5	6
Division.	District.	Average Annual Collections for five years, preceding the year under report.			Collections in 1862-63, the year preceding that under report.			Collections in 1863-64, the year under report.			Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.	Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.	Unfermented Tari under Section 36, Act XXI of 1856.	Fermented Tari under Section 28, Act XXI of 1856.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye.	Bograh	11	13	24	13	17	30	8	17	25	.....	5
	Dinagepore	.....	1,038	1,038	.....	1,073	1,073	.....	1,099	1,099	26	.....
	Maldah	.....	4,684	4,684	.....	4,985	4,985	.....	5,238	5,238	253	.....
	Moorshedabad	106	6,586	6,692	8	7,382	7,390	5	7,183	7,188	.....	202
	Pubna	16	.....	16	.....	11	11	11	.....	11	.....	.....
	Rajshahye	15	318	333	19	224	243	7	278	285	42	.....
	Rungpore	.....	.....	.....	.....	.....	.....	6	.....	6	6	.....
	Total ...	148	12,639	12,787	40	13,692	13,732	37	13,815	13,852	327	207
Chota Nagpore.	Hazareebaugh	.....	2,990	2,990	.....	3,304	3,304	.....	3,816	3,816	512	.....
	Lohardugga	.....	380	380	.....	414	414	.....	468	468	54	.....
	Maunbhoom	.....	199	199	.....	235	235	.....	272	272	37	.....
	Singbhoom	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total ...	.....	3,569	3,569	.....	3,953	3,953	.....	4,556	4,556	603	.....
	Grand Total ...	696	3,67,247	3,67,943	977	4,47,562	4,48,539	531	4,63,858	4,64,389	24,425	8,575

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No. 8.

COMPARATIVE STATEMENT of Collections on Gánja.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3		4	5	6		7	8	9		10	11	12
Division.	DISTRICT.	Average annual Collections for five years preceding the year under report.				Collections in 1862-63, (the year preceding that under report.)				Collections in 1863-64, (the year under report.)					
		License Fees.	Fixed duty on consumption. Proceeds from single duty.	Fixed duty on consumption. Proceeds from higher duty.	Total of columns 2 and 3.	License Fees.	Fixed duty on consumption. Proceeds from single duty.	Fixed duty on consumption. Proceeds from higher duty.	Total of columns 5 and 6.	License Fees.	Fixed duty on consumption. Proceeds from single duty.	Fixed duty on consumption. Proceeds from higher duty.	Total of columns 8 and 9.	Increase in 1863-64, (the year under report.)	Decrease in 1863-64, (the year under report.)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore ...	.....	.....	.....	.....	5,194	15,386	.....	20,580	5,520	18,965	.....	24,485	3,905	.....
	Monghyr ...	1,779	9,188	.....	10,967	4,696	14,688	.....	19,384	4,856	19,695	.....	24,551	5,167	.....
	Purneah ...	7,809	36,867	.....	44,676	15,756	41,904	.....	57,660	16,348	47,823	.....	64,171	6,511	.....
	Sonthal Pergunnahs. Deoghur ... / Godda ... / Nya Doomkah ... / Pakour ... / Rajmehal ...	.....	.....	.....	.....	2,432	7,183	.....	9,615	3,014	6,374	.....	9,388	.....	227
	Total ...	9,588	46,055	.....	55,643	28,078	79,161	.....	1,07,239	29,738	92,857	.....	1,22,595	15,583	227
Burdwan.	Bancoorah ...	487	3,059	.....	3,546	1,032	3,342	.....	4,374	1,056	2,859	.....	3,915	.....	459
	Beerbhoom ...	.....	.....	.....	.....	764	2,208	.....	2,972	884	2,102	.....	2,986	14	.....
	Burdwan ...	2,225	8,196	.....	10,421	2,524	8,613	.....	11,137	2,640	9,013	.....	11,653	516	.....
	Hooghly ...	3,096	23,497	.....	26,593	3,348	14,692	.....	18,040	3,532	12,639	2,199	18,370	330	.....
	Midnapore ...	.....	12,906	.....	12,906	5,915	9,672	.....	15,587	5,644	9,769	.....	15,413	.....	174
	Total ...	5,808	47,658	.....	53,466	13,583	38,527	.....	52,110	13,756	36,382	2,199	52,337	860	633

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1		2	3		4	5	6		7	8	9		10	11	12
		Average annual Collections for five years preceding the year under report.				Collections in 1862-63, (the year preceding that under report.)				Collections in 1863-64, (the year under report.)					
Division.	District.	License Fees.	Fixed Duty on consumption.		Total of Columns 2 and 3.	License Fees.	Fixed Duty on consumption.		Total of Columns 5 and 6.	License Fees.	Fixed Duty on consumption.		Total of Columns 8 and 9.	Increase in 1863-64, (the year under report.)	Decrease in 1863-64, (the year under report.)
			Proceeds from single duty.	Proceeds from higher duty.			Proceeds from single duty.	Proceeds from higher duty.			Proceeds from single duty.	Proceeds from higher duty.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong.	Bullooah	1,903	6,032	.....	7,935	2,188	5,254	.....	7,442	2,156	4,758	.....	6,914	.....	528
	Chittagong	3,143	11,615	.....	14,758	3,796	10,664	.....	14,460	3,612	11,369	.....	14,981	521	.....
	Tipperah ...	2,736	19,485	.....	22,221	6,460	19,412	.....	25,872	5,388	19,801	.....	25,189	.....	683
	Total ...	7,782	37,132	.....	44,914	12,444	35,330	.....	47,774	11,156	35,928	.....	47,084	521	1,211
Cuttack.	Balasore	249	2,312	.....	2,561	655	2,018	.....	2,673	744	1,903	.....	2,647	.....	26
	Cuttack	2,290	10,445	.....	12,735	3,848	11,909	.....	15,757	3,892	12,479	.....	16,371	614	.....
	Pooree	2,181	5,572	.....	7,753	2,188	6,549	.....	8,737	2,128	7,269	.....	9,397	660	.....
	Total ...	4,720	18,329	.....	23,049	6,691	20,476	.....	27,167	6,764	21,651	.....	28,415	1,274	26
Dacca.	Backergunge	2,551	23,098	.....	25,649	8,844	18,263	.....	27,107	8,772	17,384	.....	26,156	.....	951
	Cachar	337	2,784	.....	3,121	720	3,984	.....	4,704	920	4,405	.....	5,325	621	.....
	Dacca	8,673	42,385	.....	51,058	11,048	40,958	.....	52,006	10,136	42,092	.....	52,228	222	.....
	Furreedpore	814	7,242	.....	8,056	2,356	8,030	.....	10,386	2,332	7,427	.....	9,759	.....	627
	Mymensing	8,996	75,084	.....	84,080	17,720	69,871	.....	87,591	16,532	70,000	.....	86,532	.....	1,059
	Sylhet	7,138	31,072	.....	38,210	16,724	23,816	.....	40,540	9,800	26,553	.....	36,353	.....	4,187
	Total ...	28,509	1,81,665	.....	2,10,174	57,412	1,64,922	.....	2,22,334	48,492	1,67,861	.....	2,16,353	843	6,824

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NUDDEA.	Barrackpore	145	1,836	.....	1,981	284	2,144	.....	2,428	544	2,786	.....	3,330	902	.....
	Calcutta	1,523	29,570	.....	3,193	2,592	29,334	.....	31,926	2,304	22,497	6,479	31,280	.....	646
	Calcutta Suburbs	2,676	35,837	.....	38,513	3,344	33,397	.....	36,741	1,872	22,044	6,954	30,870	.....	5,871
	Dum-Dum	.....	.....	.....	.....	92	765	.....	857	96	485	60	641	.....	216
	Jessore	3,693	9,725	.....	13,418	3,704	10,206	.....	13,910	3,764	10,213	.....	13,977	67	.....
	Nuddea	2,614	8,810	.....	1 1,424	3,181	10,648	.....	13,829	3,064	11,392	.....	14,456	627	.....
	24-Pergunnahs	.....	.....	.....	.....	5,385	16,861	.....	22,246	6,554	14,843	4,389	25,786	3,540	.....
	Total ...	10,651	85,778	.....	96,429	18,582	1,03,355	.....	1,21,937	18,198	84,260	17,882	1,20,340	5,136	6,733
PATNA.	Behar	2,217	7,908	.....	10,125	3,440	13,231	.....	16,671	3,492	18,530	.....	22,022	5,351	.....
	Chumparun	1,994	6,814	.....	8,808	2,452	8,987	.....	11,439	3,282	16,710	.....	19,992	8,553	.....
	Patna	2,083	15,484	.....	17,567	4,628	36,574	.....	41,202	4,264	68,063	.....	72,327	31,125	.....
	Sarun	3,004	7,126	.....	10,130	3,004	11,193	.....	14,197	4,114	24,218	.....	28,332	14,135	.....
	Shahabad	2,898	6,091	.....	8,989	2,898	9,825	.....	12,723	3,192	15,496	.....	18,688	5,965	.....
	Tirhoot	6,858	15,275	.....	22,133	6,858	12,688	.....	19,546	6,478	15,637	.....	22,115	2,569	.....
	Total ...	19,054	58,698	.....	77,752	23,280	92,498	.....	1,15,778	24,822	1,58,654	.....	1,83,476	67,698	.....
RAJSHAHYE.	Bograh	5,857	18,945	.....	24,802	6,712	6,553	.....	13,265	6,768	6,740	.....	13,508	243	.....
	Dinagepore	4,754	9,849	.....	14,603	6,880	8,114	.....	14,994	7,120	7,191	.....	14,311	.....	683
	Maldah	260	10,576	.....	10,836	2,895	9,481	.....	12,376	2,727	10,147	.....	12,874	498	.....
	Moorshedabad	3,224	23,340	.....	26,564	4,448	23,205	.....	27,653	5,120	22,356	.....	27,476	.....	177
	Pubnah	.....	14,966	.....	14,966	5,415	10,592	.....	16,007	4,942	9,636	.....	14,578	.....	1,429
	Rajshahye	1,796	9,822	.....	11,618	3,548	41,092	.....	44,640	3,340	32,780	.....	36,120	.....	8,520
	Rungpore	1,623	27,322	.....	28,945	3,756	35,141	.....	38,897	4,516	30,414	.....	34,930	.....	3,967
	Total ...	17,514	1,15,820	.....	1,33,334	33,654	1,34,178	.....	1,67,832	34,533	1,19,264	.....	1,53,797	741	14,776
ASSAM.	Cossyah Hills	24	195	.....	219	48	272	.....	320	48	408	.....	456	136	.....
	Durrung	.....	.....	.....	.....	20	18	.....	38	12	3	.....	15	.....	23
	Gowalparah	633	5,268	.....	5,901	1,246	5,160	.....	6,406	1,308	6,456	.....	7,764	1,358	.....
	Kamroop	457	2,246	.....	2,703	448	2,352	.....	2,800	600	3,186	.....	3,786	986	.....
	Nowgong	.....	.....	.....	.....	.....	.....	.....	.....	30	124	.....	154	154	.....
	Seebsagur	.....	.....	.....	.....	23	13	.....	36	.....	.....	.....	.....	.....	36
	Total ...	1,114	7,709	.....	8,823	1,785	7,815	.....	9,600	1,998	10,177	.....	12,175	2,634	59
CHOTA NAGPORE.	Hazareebaugh	564	4,729	.....	5,293	608	2,405	.....	3,013	576	2,632	.....	3,208	195	.....
	Lohardugga	2,078	6,619	.....	8,697	2,418	2,606	.....	5,024	2,535	3,497	.....	6,032	1,008	.....
	Maunbhoom	1,476	9,037	.....	10,513	1,700	5,956	.....	7,656	1,924	5,259	.....	7,183	.....	473
	Singbhoom	138	1,502	.....	1,640	144	940	.....	1,084	228	918	.....	1,146	62	.....
	Total ...	4,256	21,887	.....	26,143	4,870	11,907	.....	16,777	5,263	12,306	.....	17,569	1,265	473
	Dar eeling	590	1,155	.....	1,745	528	1,150	.....	1,678	528	885	.....	1,413	.....	265
	Grand Total ...	1,09,586	8,21,886	.....	7,81,472	2,00,907	6,89,319	.....	8,90,226	1,95,248	7,40,225	20,081	9,55,554	96,555	31,227

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No. 9.

COMPARATIVE STATEMENT of Collections on Siddhi, Sábzi, and Bháng.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

Division.	1	2	3	4	5	6
	DISTRICT.	Average annual collections for five years preceding the year under report.	Collections in 1862-63, (the year preceding that under report.)	Collections in 1863-64, (the year under report.)	Increase in 1863-64, (the year under report.)	Decrease in 1863-64, (the year under report.)
		Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore	Bhaugulpore	.....	154	159	5	.....
	Monghyr	129	32	73	41	.....
	Sonthal Pergunnahs. Deoghur		.....	.....	.....	.....
	Sonthal Pergunnahs. Godda	.....	.....	6	6	.....
	Sonthal Pergunnahs. Nya Doomkah					
	Sonthal Pergunnahs. Pakour					
	Sonthal Pergunnahs. Rajmehal					
	Total ...	159	186	238	52	.....
Burdwan.	Bancoorah	38	49	124	75	.....
	Beerbhoom	.....	19	23	4	.....
	Burdwan	117	114	80	.....	34
	Hooghly	290	274	348	74	.....
	Midnapore	123	195	243	48	.....
	Total ...	568	651	818	201	34
Cuttack.	Cuttack	43	69	78	9	.....
	Pooree	256	298	259	.....	39
	Total ...	299	367	337	9	39

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Dacca.	Dacca	259	63	.....	.....	63
	Total ...	259	63	.....	.....	63
Nuddea	Barrackpore	111	137	175	38	.....
	Calcutta	1,278	1,277	1,647	370	.....
	Calcutta Suburbs...	534	365	389	24	.....
	Dum-Dum	.....	46	46	.....	.....
	Jessore	6	6	6	.....	.....
	Nuddea	53	17	.....	.....	17
	Total ...	1,982	1,848	2,263	432	17
Patna.	Behar	373	450	582	132	.....
	Chumparun	32	15	20	5	.....
	Patna	602	610	698	88	.....
	Sarun	48	160	75	.....	85
	Shahabad	321	321	321	.....	.....
	Tirhoot	45	33	1	.....	32
	Total ...	1,421	1,589	1,697	225	117
Rajshahye.	Bograh	3	2	3	1	.....
	Dinagepore	19	11	11	.....	.....
	Moorshedabad	144	72	92	20	.....
	Pubnah	23	45	46	1	.....
	Rajshahye	11	11	23	12	.....
	Total ...	200	141	175	34	.....
Chota Nagpore.	Hazareebaugh	138	202	275	73	.....
	Lohardugga	543	.....	15	15	.....
	Maunbhoom	22	36	301	265	.....
	Total ...	703	238	591	353	.....
	Grand Total ...	5,591	5,083	6,119	1,306	270

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No. 10.

COMPARATIVE STATEMENT of Collections on Charas.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3	4	5	6
Division.	District.	Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore	.....	.....	18	18	.....
	Total ..	.....	.....	18	18	.....
Burdwan.	Bancoorah	14	18	23	5	.....
	Beerbhoom	.....	11	11	.....	.....
	Burdwan	166	171	147	.....	24
	Hooghly	514	483	562	79	.....
	Midnapore	19	6	2	.....	4
	Total ..	713	689	745	84	28
Cuttack.	Balasore	2	2	2	.....	.....
	Cuttack	3	.....	.....	.....	.....
	Total ..	5	2	2	.....	.....

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Dacca.	Backergunge	12	12	12	.....	.....
	Dacca	196	23	.....	.....	23
	Total	208	35	12	....	23
Nuddea.	Barrackpore	20	34	63	29	.....
	Calcutta	2,124	2,327	2,430	103	.....
	Calcutta Suburbs	1,742	2,250	2,265	15	.....
	Dum-Dum	....	23	23	....	.....
	Jessore	72	51	53	2	.....
	Nuddea	98	58	32	....	26
	24 Pergunnahs	....	282	325	43	....
	Total	4,056	5,025	5,191	192	26
Rajshahye.	Rajshahye	23	23	23	.....	.....
	Total	23	23	23	.....	.....
Chota Nagpore.	Hazareebaugh	....	26	....	....	26
	Total	....	26	....	....	26
	Grand Total	5,005	5,800	5,991	294	103

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No. 11.

COMPARATIVE STATEMENT of Collections on Majún.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1			2	3	4	5	6
Division.	District.		Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
			Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Monghyr		20	36	23	.....	13
	Southal Pergunnahs.	Deoghur					
		Godda					
		Nya Doomkah	.....	.....	12	12	.....
		Pakour					
		Rajmehal					
		Total ...	20	36	35	12	13
Burdwan.	Bancoorah		16	23	17	.....	6
	Hooghly		9	.....	3	3	.....
	Midnapore		18	8	5	.....	3
	Total ...		43	31	25	3	9
Chittagong.	Tipperah		19	17	20	3	.....
	Total ...		19	17	20	3	.....

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Cuttack.	Balasore	1	2	2	.....	.....
	Cuttack	13	9	12	3	.....
	Pooree	32	34	34	.....	.....
	Total ...	46	45	48	3	.....
Dacca.	Backergunge	8	31	13	.....	18
	Cachar	3	.....	.....	.....	.....
	Dacca	210	251	275	24	.....
	Mymensing	2	1	.....	.....	1
	Total ...	223	283	288	24	19
Nuddea.	Barrackpore	.....	.....	22	22	.....
	Calcutta	1,546	1,427	1,430	3	.....
	Calcutta Suburbs	85	80	114	34	.....
	Dum-Dum	.....	23	23	.....	.....
	Jessore	5	.....	7	7	.....
	Total ...	1,636	1,530	1,596	66	.....
Patna.	Behar	.....	.....	23	23	.....
	Chumparun	72	11	15	4	.....
	Patna	251	251	252	1	.....
	Sarun	103	321	50	.....	271
	Shahabad	84	84	84	.....	.....
	Tirhoot	125	.....	96	96	.....
	Total ...	635	667	520	124	271

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1		2	3	4	5	6
Division.	DISTRICT.	Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye.	Dinagepore	17	16	18	2	.....
	Moorshedabad	7	30	46	16	.....
	Pubna	3	.....	7	7	.....
	Rajshahye	18	11	11	.....	.....
	Total ...	45	57	82	25	.....
Assam.	Gowalparah	.....	1	.....	.....	1
	Total ...	.....	1	.....	.....	1
Chota-Nagpore.	Hazareebaugh	41	68	137	69	.....
	Lohardugga	25	.....	10	10	.....
	Total ...	66	68	147	79	.....
	Grand Total ...	2,783	2,785	2,761	339	313

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No. 12.

COMPARATIVE STATEMENT of Collections on Opium.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3	4	5	6	7	8	9
Division.	District.	Average Annual Collections for five years preceding the year under report.		Collections in 1862-63, the year preceding that under report.		Collections in 1863-64, the year under report.		Increase in *net profits* in 1863-64, the year under report.	Decrease in *net profits* in 1863-64, the year under report.
		Gross proceeds of Sale.	Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.	Gross proceeds of Sale.	Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore	5,738	3,193	10,352	6,794	14,688	8,790	1,996	.....
	Monghyr	811	546	1,520	831	1,984	1,085	254	.....
	Purneah	22,456	11,874	27,856	15,234	27,808	15,207	.....	27
	Total ...	29,005	15,613	39,728	22,859	44,480	25,082	2,250	27
Burdwan.	Bancoorah	4,833	3,326	4,287	2,874	5,008	3,357	483	.....
	Beerbhoom	6,718	4,677	7,216	5,242	7,018	4,705	.....	537
	Burdwan	19,391	13,592	22,940	17,205	23,975	16,074	.....	1,131
	Hooghly	81,782	57,560	96,096	69,407	96,932	64,988	.....	4,419
	Midnapore	62,263	43,908	68,840	51,620	74,522	50,654	.....	966
	Total ...	1,74,987	1,23,063	1,99,379	1,46,348	2,07,455	1,39,778	483	7,053
Chittagong.	Bullooah	1,168	793	1,348	976	1,466	1,091	115	.....
	Chittagong	34,401	22,966	37,775	24,082	48,295	32,062	7,980	.....
	Tipperah	3,449	2,317	3,840	2,784	3,897	2,691	.....	93
	Total ...	39,018	26,076	42,963	27,842	53,658	35,844	8,095	93

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Division.	1 DISTRICT.	2 Average Annual Collections for five years, preceding the year under report. Gross proceeds of Sale.	3 Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.	4 Collections in 1862-63, the year preceding that under report. Gross proceeds of Sale.	5 Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.	6 Collections in 1863-64, the year under report. Gross Proceeds of Sale.	7 Fixed duty, *i. e.*, *net profit* after deducting actual cost of Opium.	8 Increase in *net profits* in 1863-64, the year under report	9 Decrease in *net profits* in 1863-64, the year under report.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack.	Balasore	60,493	36.238	71,294	51,076	76,354	54,709	3,633	.....
	Cuttack	36,587	25.899	44,518	33,386	47,564	31,890	.....	1,496
	Pooree	11,000	7,771	12,760	9,554	14,014	9,396	.....	158
	Total ...	1,08,080	69,908	1,28,572	94,016	1,37,932	95,995	3,633	1,654
Dacca.	Backergunge	29,881	19,214	28,040	17,876	28,302	18,717	841	.....
	Cachar	19,405	2,759	20,160	14,616	22,266	15,191	575	.....
	Dacca	24,405	16,118	26,609	19,290	26.898	18,815	.....	475
	Furreedpore	4,757	3,078	4.709	3,414	4,173	2,855	.....	559
	Mymensing	26,707	16,280	27,060	19,619	31,360	22,119	2,500	.....
	Sylhet	23,970	15,647	22,740	16,486	32,198	22,921	6,435	.....
	Total ...	1,29,125	73,096	1,29,318	91,301	1,45,197	1,00,618	10,351	1,034
Nuddea.	Barrackpore	8,628	6,023	9.658	6.970	10.384	6.962	.....	8
	Calcutta	1,25,699	87,439	1,35,531	94.978	1,35,971	91,162	.....	3,816
	Calcutta Suburbs	1,01,155	70,685	91,509	64,637	91,245	61,176	.....	3,461
	Dum-Dum	.....	.....	1,760	1,180	1.474	988	.....	192
	Jessore	16,584	11,667	18 524	13,893	19,228	13,145	.....	748
	Nuddea	21,444	15,221	28,189	21,138	32,226	22,432	1,294	.....
	24-Pergunnahs	.....	.....	34,397	25,798	36,212	24,279	.....	1,519
	Total ...	2,73,510	1,91,035	3,19,568	2,28,594	3,26,740	2,20,144	1,294	9,744

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Patna.	Behar	347	228	344	226	320	210	.....	16
	Chumparun	.....	.....	.....	.....	10	5	5	.....
	Patna	957	425	1,488	849	1,536	840	.....	9
	Sarun	.....	.....	.....	.....	80	44	44	.....
	Shahabad	31	16	84	46	136	74	28	.....
	Tirhoot	391	187	280	184	216	142	.....	42
	Total	1,726	856	2,196	1,305	2,298	1,315	77	67
Rajshahye.	Bograh	29,724	18,885	29,183	19,716	32,270	21,438	1,722	.....
	Dinagepore	22,864	13,915	24,357	15,011	23,197	15,648	637	.....
	Maldah	20,217	7,377	22,980	14,650	24,389	16,171	1,521	.....
	Moorshedabad	35,927	24,625	43,868	30,395	46,002	30,842	447	.....
	Pubna	8,629	6,018	9,651	7,238	8,697	5,831	.....	1,407
	Rajshahye	11,655	8,494	14,465	10,844	15,444	10,454	.....	390
	Rungpore	97,264	60,047	99,594	65,886	1,03,814	68,166	2,280	.....
	Total	2,26,280	1,39,361	2,44,098	1,63,740	2,53,813	1,68,550	6,607	1,797
Assam.	Durrung	52,965	30,701	1,16,480	65,915	1,65,634	79,859	13,944	.....
	Gowalpara	67,388	38,809	81,256	45,993	87,414	52,135	6,142	.....
	Kamroop	86,407	49,900	1,92,402	1,07,574	1,75,232	1,04,440	.....	3,134
	Luckimpore	1,11,797	66,512	1,94,040	1,17,810	2,20,402	1,06,265	.....	11,545
	Nowgong	71,799	39,433	1,49,506	90,477	1,95,874	94,439	3,962	.....
	Seebsagur	1,20,202	63,703	2,50,446	1,31,905	2,90,906	1,40,258	8,353	.....
	Total	5,10,558	2,89,058	9,84,130	5,59,674	11,35,462	5,77,396	32,401	14,679
Chota Nagpore.	Hazareebaugh	908	529	1,168	767	1,436	958	191	.....
	Lohardugga	1,982	1,207	3,040	1.995	3,324	2,303	308	.....
	Maunbhoom	4,370	2,771	7,040	4,347	7,798	5,203	856	.....
	Singbhoom	1,935	1,498	2,736	1.796	2,700	1,805	9	.....
	Total	9,195	6,005	13,984	8,905	15,258	10,269	1,364	.....
	Darjeeling	.....	.....	.....	.....	676	473	473	.....
	Grand Total	15,01,484	9,34,071	21,03,936	13,44,584	23,22,969	13,75,464	67,028	36,148

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No. 13.

COMPARATIVE STATEMENT of Collections on Muddât.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1.			2	3	4	5	6
Division.	District.		Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
			Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore		.....	1,093	1,036	.....	57
	Monghyr		341	553	476	.....	77
	Purneah		5,283	5,525	5,822	297	.....
	Sonthal Pergunnahs.	Deoghur	.....	251	246	.....	5
		Godda					
		Nya Doomka					
		Pakour					
		Rajmehal					
		Total ...	5,624	7,422	7,580	297	139
Burdwan.	Bancoorah		955	2,535	1,843	.....	692
	Beerbhoom		.....	232	234	2	.....
	Burdwan		572	562	634	72	.....
	Hooghly		3,541	3,425	3,530	105	.....
	Midnapore		1,988	2,763	2,372	.....	391
	Total ...		7,056	9,517	8,613	179	1,083

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Chittagong	Chittagong	741	634	711	77	.....
	Tipperah	113	91	94	3	.....
	Total	854	725	805	80	.....
Cuttack	Balasore	1,090	908	898	.....	10
	Cuttack	1,189	1,370	1,327	.....	43
	Pooree	150	198	189	.....	9
	Total	2,429	2,476	2,414	.....	62
Dacca	Backergunge	333	366	219	.....	147
	Cachar	155	205	274	69	.....
	Dacca	608	514	67	.....	447
	Furreedpore	795	939	349	.....	590
	Mymensing	1,221	1,184	1,001	.....	183
	Sylhet	3,156	2,326	1,253	.....	1,073
	Total	6,268	5,534	3,163	69	2,440
Nuddea	Barrackpore	1,298	2,156	1,493	.....	663
	Calcutta	5,702	6,676	6,540	.....	136
	Calcutta Suburbs	8,546	7,739	7,542	.....	197
	Dum Dum	.....	182	183	1	.....
	Jessore	783	537	424	.....	113
	Nuddea	845	1,077	1,598	521	.....
	24-Pergunnahs	.....	7,385	7,843	458	.....
	Total	17,174	25,752	25,623	980	1,109
Patna	Behar	148	240	122	.....	118
	Chumparun	.....	.....	32	32	.....
	Patna	529	752	722	.....	30
	Sarun	.....	.....	44	44	.....
	Shahabad	62	72	66	.....	6
	Tirhoot	277	516	335	.....	181
	Total	1,916	1,580	1,321	76	335

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1		2	3	4	5	6
Division.	District.	Average annual Collections for five years preceding the year under report.	Collections in 1862-63, the year preceding that under report.	Collections in 1863-64, the year under report.	Increase in 1863-64, the year under report.	Decrease in 1863-64, the year under report.
		Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye.	Bograh	1,370	1,542	1,914	372	.....
	Dinagepore	5,182	5,795	5,841	46	.....
	Maldah	6,923	5,477	5,462	.....	15
	Moorshedabad	7,474	10,486	7,592	.....	2,894
	Pubnah	1,326	2,396	1,956	.....	440
	Rajshahye	3,697	4,985	4,813	.....	172
	Rungpore	377	502	1,002	500	.....
	Total ...	26,349	31,183	28,580	918	3,521
Assam.	Cossyah Hills	10	17	34	17	.....
	Durrung	.....	94	116	22	.....
	Gowalparah	417	431	401	.....	30
	Kamroop	393	348	336	.....	12
	Nowgong	120	426	342	.....	84
	Seebsagur	.....	28	.....	.....	28
	Total ...	940	1,344	1,229	39	154
Chota Nagpore.	Hazareebaugh	361	926	610	.....	316
	Lohardugga	134	150	188	38	.....
	Maunbhoom	207	414	523	109	.....
	Total ...	702	1,490	1,321	147	316
	Darjeeling	74	132	108	.....	24
	Grand Total ...	68,486	87,155	80,757	2,785	9,183

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No. 14.

COMPARATIVE STATEMENT of Collections on Chandú.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

Division.	1 District.	2 Average annual Collections for five years preceding the year under report.	3 Collections in 1862-63, (the year preceding that under report.)	4 Collections in 1863-64, (the year under report.)	5 Increase in 1863-64, (the year under port.)	6 Decrease in 1863-64, (the year under report.)
		Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Sonthal Pergunnahs. Deoghur ... Godda ... Nya Doomkah Pakour ... Rajmehal	.....	48	.....	.....	48
	Total ...	.....	48	.....	.....	48
Burdwan.	Hooghly ...	31	24	23	.....	1
	Total ...	31	24	23	.....	1
Chittagong.	Chittagong ...	118	87	80	.....	7
	Tipperah ...	151	228	231	3	.....
	Total ...	269	315	311	3	7

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Division.	1 DISTRICT.	2 Average annual Collections for five years preceding the year under report.	3 Collections in 1862-63, (the year preceding that under report.)	4 Collections in 1863-64, (the year under report.)	5 Increase in 1863-64, (the year under report.)	6 Decrease in 1863-64, (the year under report.)
		Rs.	Rs.	Rs.	Rs.	Rs.
Dacca.	Backergunge	214	235	281	46	.....
	Dacca	2,790	2,203	1,754	.....	449
	Mymensing	1,126	1,250	1,116	.....	134
	Total ...	4,130	3,688	3,151	46	583
Nuddea.	Barrackpore	.....	50	115	65	.....
	Calcutta	2,415	2,880	2,880	.....	.....
	Calcutta Suburbs...	.....	.....	583	583	.....
	Total ...	2,415	2,930	3,578	648	.....
Raj-shahye.	Dinagepore	222	228	229	1	.....
	Moorshedabad	225	681	661	.....	20
	Total ...	447	909	890	1	20
Assam.	Kamroop	.....	.....	60	60	.....
	Total ...	.....	.....	60	60	.....
	Darjeeling	.....	22	.....	.....	22
	Grand Total ...	7,292	7,936	8,013	758	681

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No. 15.

STATEMENT shewing the number of persons arrested, convicted, and imprisoned under the Excise Laws, during the year 1863-64.

(*N. B.*—The names of those Districts for which there are *no entries* have been excluded.)

1		2	3	4	5	6	7
Division.	DISTRICT.	Number of persons *arrested.*	Number of persons *convicted.*	Number of persons *imprisoned.*	Amount of fines *imposed.*	Amount of fines *realized.*	Amount *distributed* as rewards.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore.	Bhaugulpore ...	25	16	5	857	69	100
	Monghyr ...	27	18	13	1,033	23	.....
	Purneah ...	26	10	.....	55	55	.....
	Sonthal Pergunnahs: Deoghur... / Godda ... / Nya Doomkah / Pakour ... / Rajmehal	31	28	15	275	175	43
	Total ...	109	72	33	2,220	322	143
Burdwan.	Bancoorah ..	24	7	3	49	11	.....
	Beerbhoom ...	162	44	11	356	186	225
	Burdwan ...	30	21	11	194	77	.....
	Hooghly ...	38	33	15	864	696	508
	Midnapore ...	31	27	11	1,295	521	71
	Total ...	285	132	51	2,758	1,491	804

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Division.	1 DISTRICT.	2 Number of persons arrested.	3 Number of persons convicted.	4 Number of persons imprisoned.	5 Amount of fines imposed.	6 Amount of fines realised.	7 Amount distributed as rewards.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong.	Bullooah	4	.....	.....	.....	.....	.....
	Chittagong	47	41	5	861	691	652
	Tipperah	12	11	.....	180	180	.....
	Total ...	63	52	5	1,041	871	652
Cuttack.	Balasore	13	2	1	52	2	41
	Cuttack	25	19	.....	43	43	.....
	Pooree	6	6	2	90	90	.....
	Total ...	44	27	3	185	135	41
Dacca.	Cachar	5	.....	.....	.....	.....	220
	Furreedpore	7	2	1	25	15	8
	Mymensing	6	2	.....	2	2	.....
	Sylhet	18	9	1	115	115	67
	Total ...	36	13	2	142	132	295
Nuddea.	Barrackpore	9	8	3	440	275	88
	Calcutta	56	45	11	4,948	1,980	1,913
	Calcutta Suburbs	17	13	.....	680	680	270
	Dum-Dum	14	7	2	260	160	50
	Nuddea	3	3	1	40	30	25
	24-Pergunnahs	5	5	.....	125	125	50
	Total ...	104	81	17	6,493	3,250	2,396

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Patna.	Behar	27	18	14	296	66	.....
	Chumparun	26	16	.....	109	109	.....
	Dinapore	30	24	14	740	265	50
	Patna	19	11	4	69	29	.....
	Sarun	.....	.....	.....	.....	.....	.....
	Shahabad	6*	.....	.....	.....	.....	.....
	Tirhoot	9*	.....	.....	.....	.....	.....
	Total ...	117	69	32	1,214	469	50
Raj-shahye.	Bograh	7	3	2	32	2	.....
	Dinagepore	2	.....	.....	.....	.....	.....
	Moorshedabad	13	4	2	130	30	.....
	Rajshahye	13	3	2	90	.....	.....
	Rungpore	34	27	1	454	354	177
	Total ...	69	37	7	706	386	177
Assam.	Gowalparah	3	.....	.....	.....	.....	.....
	Kamroop	20	10	.....	256	256	126
	Luckimpore	5	5	.....	42	42	.....
	Total ...	28	15	.....	298	298	126
Chota Nag-pore.	Hazareebaugh	34	13	.....	24	24	.....
	Lohardugga	11	1	.....	50	50	.....
	Maunbhoom	8	2	.....	10	10	.....
	Total ...	53	16	.....	84	84	.....
	Darjeeling	10	4	.....	50	50	13
	Grand Total ...	918	518	150	15,191	7,488	4,697

* Acquitted by Magistrate.

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No. 838.

FROM S. C. BAYLEY, ESQ.,

Junior Secretary to the Government of Bengal,

TO THE SECRETARY TO THE BOARD OF REVENUE.

Abkaree.

Fort William, the 27th February 1865.

SIR,

I AM directed to acknowledge the receipt of your letter No. 460, dated the 28th November last, submitting the Annual Report of the Board of Revenue on the results of the Abkaree Administration in the Lower Provinces for the year 1863-64, and to communicate, for the information of the Board, the following observations and orders of the Lieutenant-Governor thereon :—

2. PARAGRAPH 2.—His Honor considers it satisfactory that the general results of the year, compared with those of the preceding year, exhibit a net increase of Revenue to the extent of Rupees 3,86,024.

3. PARAGRAPHS 8 to 12.—In regard to the Central Distillery system His Honor directs me to state that the discussion of the question has been re-opened in consequence of an expression of the views of the Government of India unfavorable to the scheme, and that separate orders on the subject will be hereafter communicated to the Board.

4. Pending the final solution of the question His Honor is pleased to sanction the proposal of the Board that the cost of constructing and repairing the Central Distillery Buildings should be charged to the general Excise Revenue of the year, and the Board are hereby authorized to direct the Local Officers accordingly.

5. PARAGRAPHS 13 and 14.—The remarks of the Board on the project of establishing a Canteen at Chinsurah have been forwarded to the Government of India, in the Military Department, for consideration, and for such orders as that Government may deem necessary.

6. PARAGRAPH 18.—The question of removing the difficulties experienced at Balasore in extending the Central Distillery system, by procuring the transfer of the small parcel of land in that Town belonging to the French Government, is awaiting the orders of the Secretary of State, to whom a reference has already been made on the subject.

7. PARAGRAPH 19.—With reference to the falling off of the Excise Revenue in the Dacca Division, the Lieutenant-Governor agrees with the

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Board in considering the explanations given by the Local Officers to be unsatisfactory, and His Honor expects a full and detailed Report on the subject from the Commissioner of the Division.

8. PARAGRAPH 20.—The results in the Nuddea Division, shewing an increase in the consumption of Rum and a corresponding decrease in the consumption of the more noxious Country Spirits, appear to the Lieutenant-Governor to be satisfactory rather than otherwise.

9. PARAGRAPH 22.—The Lieutenant-Governor observes that the Collector of Rungpore having affirmed that smuggling is carried on in his District from Bootan, and that a great deal of cheap Spirit is brought over from the neighbourhood of Julpigooree, the Board have ordered strict enquiries being made on the point by the Sub-Divisional Officer at Julpigooree. His Honor will be glad to see the Report which may be submitted by that Officer, and the attention of Colonel Haughton will be directed to the subject.

10. PARAGRAPH 25.—An extract of that portion of paragraph 25 of the Board's Report which relates to the adulterations carried on within the Spirit shops in Calcutta has been communicated to the Commissioner of Police, Calcutta, for enquiry and report.

11. PARAGRAPH 30.—The Lieutenant-Governor attaches importance to the statement in paragraph 30 that the consumption of imported wines is on the increase in several places, and that, compared with the results of the preceding year, the Custom House Returns shew an increase in importation to the extent of about 50,000 gallons. The progress in this importation should be watched by the Board, and should always be noticed in their Annual Report.

13. PARAGRAPHS 40 and 41.—His Honor observes that the total Revenue derived from Gunjah has increased during the year by Rupees 3,35,913, while the consumption of the drug has decreased by 4,971 maunds. These results are very satisfactory.

14. The Lieutenant-Governor will be glad to have on an early date the scheme for more effectively supervising and controlling the Gunjah cultivation which was called for from the Board in my letter No. 3841, dated the 11th November last.

15. PARAGRAPH 50.—The Statement No. 15 shows that 918 cases were prosecuted during the year under the Excise Laws, and that in 518 of these the parties were convicted. The total number of prosecutions is not unreasonably large, but the proportion of convictions is far from being satisfactory.

16. PARAGRAPH 51.—The Lieutenant-Governor concurs with the Board in expecting a great improvement in the Excise Revenue from the vigilance of the Police Officers who have all now been vested with Excise preventive powers. His Honor desires that a few copies of the Manual prepared by the Board for the guidance of these Officers may be sent up to Government.

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17. His Honor notices with satisfaction that the Officers named on the margin are considered to have merited the approbation of the Board for their efficient management of the Excise Department, and that the Commissioners of the Patna, Bhaugulpore, and Chota Nagpore Divisions have afforded valuable assistance in carrying out the extension of the Central Distillery system in their respective Divisions.

Mr. M. Little ... } Deputy Collectors in
Baboo Kallyprosono Roy Chowdry ... } Monghyr.
Mr. W. R. Pogson, Deputy Collector in Hooghly.
Baboo Radhanath Gangooly, Deputy Collector in Beerbhoom.
" Ramnarain Samoodhur, ditto in Burdwan.
" Jadub Chunder Ghose, ditto in Bancoorah
Mr. W. Sarson, Deputy Collector in Chittagong.
Baboo Gobind Chunder Bose, Deputy Collector in Tipperah.
" Juggomohun Roy, ditto in Cuttack.
Moulvie Mohamed Abdoolah, ditto in Balasore.
Baboo Ram Coomar Bose, ditto in Dacca.
" Bhugwan Chunder Bose, ditto in Furreedpore.
Mr. G. B. Hampton, Abkaree Superintendent in Calcutta.
Koomar Harendra Krishna, Deputy Collector in 24-Pergunnahs.
Baboo Dwarkanath Dey, ditto in Nuddea.
Moulvie Obedullah, ditto in Jessore.
Mr. J. P. H. Ward, Collector of Shahabad.
Syed Waris Ali, Deputy Collector in Shahabad.
Baboo Kumulakant Bysack, Deputy Collector in Behar.
" Brojolall Chowdry, ditto in Moorshedabad.
" Mothoora Nath Banerjee, ditto in Rajshahye.
Mr. J. F. K. Hewitt, Officiating Deputy Commissioner in Lohardugga.
Baboo Kalidas Paulit, Deputy Collector in Maunbhoom.

I have the honor to be,

SIR,

Your most obedient Servant,

S. C. BAYLEY,

Junior Secretary to the Government of Bengal.

No. 839.

AN Extract of paragraph 5 of this letter, and of paragraphs 13 and 14 of the Board's Report, forwarded to the Government of India, Military Department, for consideration and orders.

No. 840.

AN Extract of paragraph 10 of this letter, and of that portion of paragraph 25 of the Board's letter which relates to the adulterations carried on in Spirit shops in Calcutta, forwarded to the Commissioner of Police, Calcutta, for enquiry and report.

No. 840½.

AN Extract of paragraph 9 of this letter, and of paragraph 22 of the Board's Report, forwarded to Colonel J. C. Haughton, Chief Civil and Political Officer in the Bootan Dooars, for his information.

FORT WILLIAM,
The 27th February 1865.

S. C. BAYLEY,
Junior Secretary to the Govt. of Bengal.

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1864-65.

Calcutta:
E DEAN, CALCUTTA CENTRAL PRESS COMPANY, LIMITED
No. 5, Council House Street.

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No. 167C.

FROM

R. B. CHAPMAN, ESQ.,

Secretary to the Board of Revenue, L. P.,

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Fort William, the 8th June 1866.

Excise.

SIR,

IN submitting herewith the Excise Administration Report for 1864-65, it seems necessary to account for the unusual delay, which the Board much regret.

A. GROTE and V. H. SCHALCH, ESQRS.

2. It is doubtless due in part to the very full details now given, as explained in the report, for the first time, and as, owing to the transfer of the accounts to the Board in the middle of the year, a good many of these figures had to be collected in arrears, they cost unusual trouble. Such delay is not at all likely to recur: indeed, the Board hope to be able to submit their report for the current year as early as this is late.

3. The great delay this year would not have occurred, but for the neglect or incompleteness of two or three special officers. Mr. Halliday, of Chumparun, submitted necessary explanations only on the 23rd December last. This officer is now again delaying the abstracts for the last quarter by similar incorrectness and incompleteness. Mr. Oliphant, of Lohardugga, likewise made explanations required of him only on the 27th idem. The Commissioner of Burdwan only made his report on the 20th February 1866, owing, the Board believe, to want of materials which he could not get from Burdwan and Midnapore. And, even when the materials were all in the Board's possession, the completion of the voluminous figures of the report, and still more their printing, caused inevitable delay.

I have the honor to be,

SIR,

Your most obedient Servant,

R. B. CHAPMAN,

Secretary.

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EXCISE ADMINISTRATION REPORT

For 1864-5.

SECTION I.—PRELIMINARY.

New form of Returns.

The statistics of the Excise Department are presented this year in a new form, and will be found much more full and complete than the figures heretofore given.

General survey in Table I.

2. In Table I is presented, in one view, an account of the consumption of each exciseable article, and of the revenue derived from each, together with a statement of the maximum number of Licenses held for the sale of each article in the Lower Provinces of Bengal during the year 1864-5, compared with the same particulars for the years 1863-4, and for the average of five years, 1859-64. The Table contains also an estimate of the Revenue for 1865-6; but this part of the Return the Board propose to dispense with in future. It is more in place in the Budget Estimates. Its preparation gives rise to voluminous correspondence, and the figures obtained are, after all, not sufficiently reliable to be worth the trouble they cost.

Demand, Collections, and Balances (Table IA.)

3. In Table IA. are shown the Demand, Collections, and Net Balances of the Revenue from each article.

Introduction of Central Distilleries (Table IB.)

4. Table IB. shows the progress made in the introduction of the Central Distillery system.

Consumption of Opium (Table IC.)

5. Table IC. gives the actual consumption of Opium.

Charges (Table ID.)

6. Table ID. shows the charges of the year, compared with those of the preceding year.

Increases and decreases (Table IE.)

7. Table IE. exhibits the increases and decreases of the Revenue under each article.

Penal Laws (Table IF.)

8. Table IF. shows the operation of the penal provisions of the Excise Laws.

Comparison of whole Revenue by Districts (Table II.)

9. Table II gives the comparative statement of the whole Excise Revenue by Districts.

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Demand, Collections, &c., of whole Revenue by Districts, (Table III.)

10. Table III shows the Demand, Collections, Remissions, and Balances of the whole Revenue by Districts.

Charges by Districts (Table IV.)

11. Table IV gives the charges by Districts.

District details (Tables V.—XIX.)

12. The rest of the Tables show, by Districts, for each article the particulars given for the whole of Bengal in Table I, and its subordinate Tables, with some few additional details.

Plan of Report.

13. Having thus described the plan of the voluminous statistics laid before the Government, the Board will proceed to comment first upon the general administration, and then upon each article in turn.

Section II.—General.

Comparison of Gross and Net Revenue and Charges.

14. The whole Excise Revenue and Charges were as follows :—

	Gross, excluding cost of Opium.	General Charges.	Net Revenue.	Percentage of Charges.
Average of 1859—64 ...	46,89,275	2,95,303	43,93,972	5·4
In 1863-4 ...	56,95,315	2,40,280	54,55,035	4·2
„ 1864-5 ...	58,85,036	3,30,671	55,54,365	5·6

Income this year.

15. As compared thus with the preceding year, the gross Revenue has increased by Rs. 1,89,721, the net by Rs. 1,00,330.

Causes of fluctuation.

16. The chief causes affecting the Revenue this year have been *adversely* the progressive introduction of the Central Distillery system, causing a large increase of Charges and a large decrease of Revenue; the prevalence of a severe epidemic in Lower Bengal, especially in the Nuddea and part of the Burdwan Divisions, and the Cyclone of the 5th October 1864; and, *favorably*, the natural growth of the Opium Revenue in Assam.

Assam Opium Revenue.

17. This item alone produced a net increase of Rs. 2,96,290, and saved the whole Excise Revenue from exhibiting a serious falling off.

Increase in minor articles.

18. It will be observed that, in almost all the minor articles, there is an increase of Revenue, due probably, to some considerable extent, to their substitution for the now heavily taxed Country Spirits. This is especially true of such articles as Pachwai and Tari.

Charges—fallacious system.

19. The percentage of charges has nominally increased, but the relation between the expenditure classified as Charges and the Revenue is on an unsatisfactory and arbitrary footing. The actual cause of the increase this year is the construction of numerous Central Distilleries, the expenditure for which is of course not properly a charge

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of the current year only. On the other hand, while the Income Tax lasted, there was a nominal reduction of charges by the partial debit to that department of expenditure heretofore charged exclusively to Excise.

Remissions and Balances.

20. The Remissions and Balances shown, generally, in Table IA and, in detail, in Table III, are too insignificant to call for special comment. They are due chiefly to the remnant of the monthly tax system, still existing. As the administration becomes more perfect, it may be hoped that these items will disappear almost entirely.

Comparison of District Revenues.

21. Upon the comparison of the whole Excise Revenue received from each District, as shown in Table II, it is only necessary here to remark that the chief loss is in the Patna and Bhaugulpore Divisions, and arises entirely from the introduction of the Central Distillery system; while the chief gain, more than counterbalancing the loss, is, as already explained, in Assam, from Opium.

Section III.—Country Spirits.

Falling off; its general cause.

22. In this article the net falling off, as compared with last year, is Rs. 1,77,196. The falling off would have been greater, but for a large increase of Rs. 32,728 in Calcutta, which is due to the increased use of this article in preference to Rum. This is attributed to an endeavor on the part of the Rum Distillers to insist upon cash payments. There was also a considerable increase of Rs. 21,140 in the Chota Nagpore Division, attributable to certain measures taken in connection with the introduction, there, of the Central Distillery system, which had the effect of breaking up the monopoly of retail.

Introduction of Central Distilleries.

23. Great progress was made, during the year, in the introduction of Central Distilleries. The two important Divisions of Patna and Bhaugulpore were entirely supplied, and the Chota Nagpore Division partially so. Altogether, 132 Distilleries were opened in the year, raising the whole number from 96 to 228.

Loss by Central Distillery system.

24. An attempt is made, in Table IB., to estimate the immediate loss of Revenue that has resulted from the introduction of the Central Distillery system, upon a plan that has been adopted during the last few years. The result arrived at is a loss of Rs. 3,93,238, as compared with what the Revenue was before the old system was disturbed.

Fallacy of the calculations made heretofore.

25. The Board have no hesitation in pronouncing this result as fallacious, and largely below the real loss. It is, in fact, impossible to trace in this manner the consequences of the measure. The plan ignores all other circumstances that affect the Revenue, takes no count of what would have been the natural growth of the Revenue, and omits all reference to the very heavy charges involved in the new system. Nor,

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on the other hand, does it notice the effect upon other branches of the Excise Revenue.

Estimate of real loss.

26. What the real loss to the Revenue has been, it is not, the Board believe, possible, accurately, to estimate. There is, they believe, practically, no safer guide than the actual out-turn of the Revenue in the Districts affected by the measure.

Example of Behar and Bhaugulpore.

27. If this test is adopted, it will be found that the introduction of the system in Behar and Bhaugulpore alone has caused, in diminished revenues and increased charges, a loss of nearly three lakhs of rupees this year, without making any allowance for the natural growth of the Revenue that would almost certainly have taken place if the old system had been undisturbed.

Nevertheless Board approve the policy.

28. It must not, however, be supposed that the Board mean by these remarks to throw any doubts upon the policy which has, with beneficent motives, been followed in this matter. They do not, indeed, admit that even the old system was, in any way, necessarily, immoral; but they have no doubt that the present system is, by very far, more fair and efficient as reaching every measure of Spirit consumed, and so they have no doubt that it does, in effect, as any efficient system of Excise must do, benefit the public morality.

Its effect in thinly populated Districts, and upon weak Spirit.

29. The Lieutenant-Governor is aware that the Board would have preferred to postpone the extension of this system into the thinly populated Districts and into Districts where very weak Spirit is in use. It was in such places that the chief loss of Revenue was expected, and has occurred, while, in such places, the moral advantages of the system are, by very much, less certain, and it does there involve some hardship upon consumers.

Reaction expected.

30. The Board hope that the depressing financial effect of the Central Distillery system will not be lasting. No doubt, at present, there is a temptation to the use of illicit Spirits, and the people are in some places driven to the use of articles that they would not naturally consume.

Fluctuations in other Districts.

31. It does not appear to the Board that the fluctuations of this branch of the Revenue in Districts other than those already named, are of sufficient importance to merit particular explanation.

Bancoora and Burdwan—transfer of jurisdiction.

32. In Bancoora, there is, in this and other articles, a loss balanced by a gain in Burdwan, there having been a transfer of jurisdiction from one District to the other.

Beerbhoom—Central Distillery system.

33. In Beerbhoom, the Revenue from this article has for the time nearly disappeared upon the introduction of the Central Distillery system, having fallen from Rs. 9,668 to Rs. 1,323.

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The loss, however, has been in some measure made up by a large increase in the Revenue from Pachwai.

Hooghly—Epidemic.

34. In Hooghly, the falling off of Rs. 4,221 is attributed to the epidemic which raged there, and to the effects of the Cyclone.

Chittagong—Too high duty.

35. In Chittagong, it is quite clear that the rate of duty is too high. It was fixed some years back at the full rate of Rs. 3 a gallon, upon some misunderstanding of the local officers, who reported that the Spirits in use there were manufactured in the English manner. The effect of the mistake has been nearly to prohibit the use of Spirits. The Board have ordered the needful reduction.

36. Another District in which the falling off is laid to the duty being too high is Moorshedabad. The case is being enquired into.

Cuttack—Central Distillery system.

37. In the Cuttack Division, the falling off is attributed to the partial introduction of the Central Distillery system.

Patna increase, from Central Distillery system.

38. The only other District that need be noticed is Patna, where, by an exception to the general rule, the general introduction of the Central Distillery system caused a large increase. This is explained by the fact that the main consumption of the District had always been provided by the great Begumpore Central Distillery in the city. Of course, the abolition of out-stills affected the trade of this Distillery favorably.

Section IV.—Rum and Imported Wines.

Decrease of Revenue.

39. In this article there is a decrease of Revenue of Rs. 19,819.

Hooghly—Epidemic.

40. In Hooghly the decrease of Rs. 4,228 is no doubt due, as in the case of Country Spirits, to the Epidemic.

Dacca—fraud checked.

41. In Dacca the increase is due to the authorities having checked the sale of Rum under the guise of Imported Spirits brought up from Calcutta.

Mymensingh—nominal.

42. In Mymensingh there was really a decrease, the nominal increase being due to the loss of a consignment of the Spirit in the Cyclone, and to the duty having been paid in advance upon some Rum not yet consumed.

Calcutta and 24-Pergunnahs—Cash payments insisted upon by Calcutta Distillers.

43. The large decrease in Calcutta was caused, as has been already explained, by the Distillers enforcing cash payments. Probably the contemporary increase in the 24-Pergunnahs may be due, in some way, to the Calcutta decrease. It is not, otherwise, satisfactorily, explained.

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44. The comparatively large increase in Kamroop is due to importations for the use of the Coolies in the Tea Plantations.

Kamroop—Coolies.

45. Imported spirits need no particular remark. The consumption of these is gradually increasing.

Imported spirits spreading.

Section V.—Tari and Pachwai.

46. These articles show an increase together of Rs. 32,570, due no doubt almost entirely to the increased pressure of the duty on Country Spirits under the Central Distillery system. The chief Tari increases are, accordingly, in the Patna Division. Pachwai has improved chiefly in Beerbhoom and Manbhoom.

Increase due to Central Distillery system.

Section VI.—Charas, Siddhi, Majun, Madad, Chandu, &c.

47. The Revenue from these articles is insignificant, and the small increases shown in the statements call for no special remark.

No remarks needed.

Section VII.—Methylated Spirits.

48. The consumption of these Spirits for arts and manufactures has doubled during the year; they are used only in Calcutta.

Consumption doubled.

Section VIII.—Ganja.

49. The net increase from this most legitimate article of taxation is Rs. 18,882. Accompanied as this increase is with a decrease of consumption of Mds. 391-6-1, the Board of Revenue regard it with satisfaction.

Increase of duty, and decrease of consumption.

50. This result is due entirely to the increased duty now levied upon those preparations of the plant which exclude more or less of the non-productive portions, which was in full effect throughout the year.

Cause.

51. There was a considerable decrease of exports of the drug to the North-Western Provinces.

Decrease of exports to N. W. P.

52. The increased Revenue from this article being attributed almost universally, and being evidently due, to the increase of the duty, no District details are necessary.

District details unnecessary.

Section IX.—Opium.

53. The net increase of Revenue from this drug is Rs. 3,29,707, of which no less than Rs. 2,96,290 is from Assam, and needs no further explanation. The Board have recently, with the consent

Increase chiefly in Assam.

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IN THE

LOWER PROVINCES,

For the year 1867-68.

Calcutta:
E. M. LEWIS, CALCUTTA CENTRAL PRESS COMPANY, LIMITED,
5, Council House Street.

1868.

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

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No. 6356B.

FROM

R. L. MANGLES, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

To

THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Dated FORT WILLIAM, *the 25th November,* 1868.

SIR,

I AM directed by the Board of Revenue to submit herewith, their Report on the Administration of the Excise Department, in the Lower Provinces, during the year 1867-68.

EXCISE.
A. Money, C.B., and C. H. Campbell, } Esqrs.

2. In explanation of the delay which has occurred in drawing up this Report, a memorandum is appended, shewing the late dates on which revised figures and explanations were received from certain Districts, and also the dates on which several of the latest Divisional Reports came to hand.

I have the honor to be,
Sir,
Your most obedient servant,

R. L. MANGLES,
Offg. Secretary.

MEMO.

Calcutta, through Commissioner	3rd September, 1868.
Hazareebaugh, " "	14th " "
Midnapore	5th October "
Patna	" " "
Shahabad	12th " "
Hooghly, through Commissioner	14th " "
Manbhoom, " "	21st " "
Nya Doomka	" " "
Cooch Behar Division Annual Report	5th " "
Patna " " "	" " "
Burdwan " " "	10th " "

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EXCISE ADMINISTRATION REPORT,

For 1867-68.

SECTION I.—PRELIMINARY.

The Annual Statistics of the Excise Department are submitted in the undermentioned Tables :—

Table I.—Comparison of number of licenses in force, consumption of Excisable articles, and revenue. Details are compared of the year immediately preceding, and of the quinquennial period anterior to the year of report.

Table Ia.—Demands, collections, remissions, and balances of 1867-68.

Table Ib.—Increases and decreases, in quantity and revenue, in 1866-67 and 1867-68.

Table Ic.—Actual consumption of Opium in 1867-68.

Table Id.—Operation of penal provisions of the Excise Laws.

Table Ie.—Comparison of charges in 1866-67 and 1867-68.

Table II.—Comparison of the whole Excise Revenue in 1866-67 and 1867-68, by Districts.

Table III.—Demands, collections, remissions, and balances of 1867-68, in detail, by Districts.

Table IV.—Comparison of charges in 1866-67 and 1867-68, by Districts.

Tables V to XVIII.—Comparison by Districts, in detail, of particulars given generally in Table I and its subordinate Tables.

SECTION II.—GENERAL.

2. The aggregate Excise Revenue and charges, respectively, are noted below :—

PERIOD.	Gross Revenue, exclusive of cost of Opium.	General charges.	Net Revenue.	Percentage of charges.
	Rs.	Rs.	Rs.	
Average of 1862 to '67	53,54,799	3,15,723	50,39,076	5·9
In 1866-67	46,69,946	3,64,864	43,05,082	7·8
In 1867-68	57,22,191	3,92,038	53,30,153	6·8
Difference of past two years ...	+10,52,245	+27,174	+10,25,071	—1·

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3. As in the Report for 1866-67, it is necessary here also to notice the difference of one month between the periods of which the two years under comparison were composed; the results of 1866-67 having reference to eleven, and those of 1867-68, the year of report, to twelve months. After adding, therefore, one-eleventh to the figures of 1866-67, a comparison of the results of these two years is more equitably shewn in the following Table :—

Period.	Gross Revenue, exclusive of cost of Opium.	General charges.	Net Revenue.	Percentage of charges.
	Rs.	Rs.	Rs.	
In 1866-67	50,94,487	3,98,034	46,96,453	7·8
„ 1867-68	57,22,191	3,92,038	53,30,153	6·8
Difference	+ 6,27,704	—5,996	+6,33,700	—1·

4. The plan of the Report for 1866-67 has been adopted in the Statistical Tables in the Appendix. At the foot of each Table the difference of the receipts under the several heads has been exhibited as ascertained upon a comparison of the figures of the past year and of the twelve corresponding months of the previous period. The results are :—

Article.	In 1867-68.	
	Increase.	Decrease.
	Rs.	Rs.
Country Spirits	3,70,902	.....
Rum, &c.	47,231	.....
Imported wines, &c.	.....	268
Tárí	4,161	.....
Páchwáí	21,762	.....
Chárás	.....	759
Síddhí, &c.	222	.....
Májún	.....	200
Mádád	.....	212
Chándú	696	.....
Gánjá	89,162	.....
Opium	95,309	.....

5. Explanations concerning the differences under the several heads, are submitted in the appropriate Sections of this Report.

6. The cause of the increase, apparent generally in the Excise revenue of 1867-68, is attributable to the removal of the depression caused by the general distress which prevailed during the preceding year. As noticed by the Commissioner of the Presidency Division, if any one branch of the general revenue of the country draws its vitality more than another from the

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prosperity of the people, it is the EXCISE; for it is only when food is cheap and the times are easy that the masses can afford the use of drugs and spirits, to them, ordinarily, luxuries.

7. It will be observed that there has been a satisfactory decrease in the percentage of aggregate charges from 7·8 in 1866-67 to 6·8 in 1867-68.

8. The remissions sanctioned, aggregating Rs. 12,996, were on account of the *arrear* demand, principally under the heads of Country Spirits and Tárí, respectively; the former in Lohardugga, and the latter chiefly in certain Districts of the Patna Division and Cuttack.

9. Under the head of the Tárí revenue, the balances at close of the year, amounting to Rs. 24,320, were heaviest in the Districts of the Patna Division. About Rs. 10,000 have been since recovered, and the recoverable portion of the remainder is in train of liquidation.

10. The directions contained in the Board's Circular Order No. 10, of June 1867 (referred to in Section V. of the Board's Report for 1866-67), for the punctual collection of the Tárí revenue in the Patna and Bhaugulpore Divisions by suitable instalments, were not carried out until nearly four months after the commencement of the year under report.

SECTION III.—COUNTRY SPIRITS.

11. The increased receipts shewn in this branch of the Excise revenue have been chiefly effected in the Districts of Calcutta, Patna, Gya, Monghyr, Shahabad, Bhaugulpore, Sarun, Hooghly, and Chumparun. In each case the increase of revenue has been ascribed to the improved condition of the people and the reduced price of the articles of food, &c. The same remarks are generally applicable to the increases shewn in the receipts of other Districts.

12. The enhanced revenue is also attributed, in Shahabad, to the hearty and active co-operation of the Police in checking illicit manufacture; in Hazareebaugh, to the very abundant crop of the Mowah tree, and to the Distillers becoming gradually better acquainted with the Public Distillery system; in Backergunge, to the introduction of a graduated scale of License Fee; in Burdwan, to the establishment of the new Public Distillery at Domohani, in Raneegunge; in Malda, to suppression of the illicit manufacture of Country Spirit; in Cachar, to the increase of population in the District; in Nya Doomka, to the introduction of the use of the Hydrometer; in Kamroop, to several shops having been opened for the sale of Country Spirits in the town of Gowhatty; and in Dinagepore, to the cheapness of Rice, from which the Spirit is made, which has enabled the Distillers to lower their prices.

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13. On the representation of the Collector of Dinagepore, the Board have sanctioned the establishment of a second Distillery in that District at Raigunge. The local authorities are of opinion that illicit distillation prevails to a considerable extent; but steps have now been adopted to check the continuance of the practice, and to supply consumers with the duty-paid Spirit.

14. In the Malda District several further cases of illicit distillation were discovered during the past year. It is hoped that the vigilance of the Excise officers, and the results of these cases, will have a beneficial effect.

15. From Monghyr it is reported that many shops, which were closed during the scarcity, have been re-opened; and that Mowah, from which Spirit is distilled, is now selling at a rupee per maund. Before the scarcity, two and a half maunds were obtainable for the rupee, and during the scarcity, fourteen seers only per rupee. The comparative high price of Mowah, it is added, still checks the sale of Spirits.

16. Concerning the decrease in Mymensing, the Collector explains that it is attributable to the fact that the illicit manufacture of Country Spirits is carried on to some extent by the Hill tribes of the Garrows and others in the north part of the District. Also, that the decrease is in some measure due to the increased consumption of imported Wines, &c., as a certain class of consumers probably find that imported Wines, &c., can be obtained with greater secrecy than Country Spirits.

17. The decrease in Midnapore is traced to the extension of the Public Distillery system in that District. Of the three new Distilleries opened at Gurbetta, Beenpore, and Dantoon, only the first appears to have been decidedly successful; the divisions allotted to the other two comprise a poor and thinly populated part of the District to which the Public Distillery system is, in some respects, inapplicable. The increased consumption shewn is nominal, as the quantity consumed under the "monthly tax" system, formerly in force, cannot be ascertained.

18. The decrease in the revenue in other Districts is explained as follows: —In Beerbhoom it is attributed "to the Mowah flower Spirits manufactured in the Central (Public) Distillery having been sold at the rate of more than one rupee per gallon, according to strength, whereas such Spirits were sold in the previous year at the rate of 12 annas;" in Singbhoom, to the circumstance that the collections in 1866-67 included arrears, under the monthly tax system, for 1865-66, there being no actual falling off in the revenue of 1867-68 under the fixed-duty system; and, in the Western Dooars, "to the withdrawal of the troops and the Commissariat establishments that were stationed at Julpesh during a portion of the previous year," in consequence of which four license-holders threw up the trade.

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19. In reply to the remarks of Government on paragraph 11 of the Board's Report for 1866-67, the Deputy Commissioner of Seebsaugor has submitted the following explanation :—

"In 1864-65 there were three shops; in 1865-66 there appears to have been none: the larger "number of shops in 1866-67 may be attributed to the necessity to regulate the manufacture and "sale of Spirits in localities near plantations with large numbers of coolies, who caused, by their "demand for it, Spirit to be illicitly manufactured by persons in the neighbourhood. I know that "this was the cause for an increased number of shops during 1867-68."

The Commissioner of Assam considers the explanation to be satisfactory.

20. A special detailed report on the working of the Public or Central Distillery system in the Districts of the Lower Provinces is under compilation, for submission to Government with advertence to paragraph 5 of the Lieutenant-Governor's Resolution on the Board's Report on the Administration of the Excise Department in 1866-67.

SECTION IV.—RUM AND IMPORTED WINES.

21. The marked increase in the revenue from Spirits manufactured in the English method, or Rum, in the Districts of Calcutta, the 24-Pergunnahs, and Dacca, is chiefly attributed, as in the case of Country-made Spirits, to the general reduction in the price of articles of food.

22. In Cachar, the increase is also attributed to the payment in the District of a sum of Rs. 3,300 as duty on account of the importation of Rum from the Presidency, and also to the larger number of licenses taken by the laborers in Tea gardens; in Kamroop, to the larger quantity of Rum manufactured and sold, in consequence of the fall in the price of goor, which, during the year under report, was procurable at a comparatively moderate rate; in Midnapore, to the preference shewn for Rum or Spirits manufactured in the English method over Spirits prepared from the Mowah flower in the Public Distilleries, the price of the two articles being now nearly uniform.

23. No satisfactory explanation has been supplied in regard to the decline in the revenue in Mymensingh. It is stated that the regular traders did not import so largely as in previous years; the Collector is making further special enquiries into the matter, in order to ascertain the reason.

24. In Sylhet, the decrease is ascribed to the duty payable on a large quantity of Rum having been realized in Calcutta; in Cuttack, to the lesser importations from Aska, in the Ganjam District; and in Burdwan, to the closing of shops situated within a quarter of a mile from the Railway Station.

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25. From IMPORTED WINES, &c., there was an improved revenue in Monghyr, in consequence of the issue of new Licenses, rendered necessary owing to the increase of the European population at Jamalpore. The advance in other Districts is generally accounted for by the returning prosperity of the people.

26. Adverting to the District of Bogra, the Commissioner of the Rajshahye Division observes, that the sale of imported Wines and Spirits is considerably increasing there, and that the Collector thinks this has tended to decrease the sale of Gánjá and Opium. The Commissioner is, however, inclined to doubt that either a Gánjá or Opium-eater would give up the drug to take to such Spirits as are imported, and the Board agree with him.

27. The reduction in the revenue is assigned, in Dacca, to some of the traders, who took advantage of the Rail and Steamer in 1866-67, having relinquished their Licenses in 1867-68; in the 24-Pergunnahs, to the closing of an hotel and several shops at "Canning;" and, in Luckimpore, to the closure of two wholesale and general retail shops.

28. As it is probable that a very large share of the importations is consumed in the Presidency Division, the Commissioner has submitted the under-noted figures, showing the quantities of Wines and Spirits of all descriptions imported during the year of report:—

	From 1st April to 31st March		Increase.	Decrease.
	1866-67.	1867-68.		
Wines—Gallons	2,26,351	2,34,071	7,720	.....
Spirits "	2,01,238½	2,28,681	27,442½	.....

29. The Commissioner considers that the increase is not more than proportionate to the general improvement of the Excise Revenue in the Division; and that the figures do not appear to indicate any growing resort to imported Wine and Spirit.

30. The proceeds of Customs Revenue from imported Wines in the past five years are noted below:—

Year.		No. of Imperial Gallons.		Revenue.
1863-64	...	2,19,137	Rs.	2,19,137
1864-65	...	2,18,337	"	2,18,313
1865-66	...	2,43,145	"	2,43,096
1866-67	...	2,11,952	"	2,13,397
1867-68	...	2,35,091	"	2,57,832

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Section V.—Tárí and Pachwái.

31. The improvement shewn under head of the Tárí Revenue is ascribed, in certain Districts, to the higher rates at which the monthly Licenses were issued. In Bhaugulpore and Monghyr, it is said that an additional number of Licenses also were in force; and, in Sarun, many vendors who formerly could not do so, paid up the reveuue due from them.

32. The Commissioner of the Patna Division considers, however, that the Collector of Sarun has not explained the reason which has led to the increase of Tárí Revenue in the District; and a further report is awaited.

33. An increase is apparent in all the Districts of the Bhaugulpore Division, and the Sonthal Pergunnahs, except Godda. The Commissioner notices that the increase of consumption in Monghyr has been attributed to the fact of Tárí being much used in the hot season; "it being cool, refreshing, and exhilarating." This explanation is, in the Board's opinion, no explanation at all. The probable true explanation here and generally is, that as the Public Distillery system increases the price of Country Spirits, the cheaper Tárí is getting into favor with the poorer classes.

34. It is stated by the Collector of Dinagepore that the decrease in that District will continue and will be probably more marked; that the vendors cannot obtain a supply of Tárí; and that the Zemindars refuse to let out their trees except at a high rent, and some refuse to lease out the trees on any terms. The Board observe, however, that this is a matter which will remedy itself.

35. In paragraph 27 of the Board's Report for 1866-67, the Government was informed that the rule in regard to payment of the Tárí Revenue noted in Circular Order No. 10 of June 1867, had been introduced, as an experimental measure, also into two Districts of the Chota Nagpore Division. The Commissioner has since reported that the rule is not suited to Hazareebaugh, and the Board have approved of his proposal to allow the Deputy Commissioner a discretionary power in applying the rule in the District in future.

36. The Commissioner of the Bhaugulpore Division states that the exceptional scale of payments adverted to in paragraph 4 of the Circular Order cited above, has worked most successfully in Bhaugulpore and Purneah; on the Commissioner's recommendation, the Board have authorized its permanent adoption in those Districts.

37. In Nya Doomka, in the Sonthal Pergunnahs, the procedure adopted was the following, in realizing the revenue in connection with the sale of unfermented Tárí. The Excise Darogah found that many Bhuiahs and Paharias tapped Tál trees without taking out Licenses: the fact was reported to the then Assistant Commissioner, who seeing that these men were poor and unable

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to pay a fine, if it was imposed on them, ordered one Rupee to be taken from each, per mensem. The trees were tapped, for one month, by 120 men, who paid Rupees 120; and 28 men tapped the trees for two months more, making up Rupees 56, or, in all, Rupees 176. No Licenses were issued, and the tax was collected by the Excise Darogah in the interior.

38. It will be observed that a monthly, instead of an annual, fee of one rupee was demanded and realized in the District. The Commissioner has remarked, however, that steps will be taken to prevent such irregularities in future; and that the present Assistant Commissioner is very sensible that the Tárí Revenue in his Division requires closer supervision than it has had.

39. The actual increase in the revenue from Páchwaí during the year was Rupees 21,762, obtained mainly in the Burdwan Division. The increase is attributed, in Burdwan and Sylhet, to the higher rates of monthly tax levied; in Beerbhoom, Bancoorah, and Moorshedabad, to the cheapness of food; and in Nya Doomka, to the higher rate levied owing to competition, as also to the people having recovered from the effects of the previous scarcity, and to the falling off in the manufacture of Country Spirits.

40. The decrease is ascribed, in Darjeeling, to the abandonment of the tax on "Murwa," formerly exhibited under this head; in Lohardugga, to the greater demand for Spirit; and in Singbhoom, to the opening of Out-stills.

41. As connected with Government Order No. 782, dated 24th February, 1866, the Commissioner of Chota Nagpore has informed the Board that the subject of the vend of "Handia" under license in the Singhbhoom District has ever since engaged the attention of the Deputy Commissioner; but as the Coles viewed with suspicion any attempt to interfere with what with them is an article of daily consumption, it was necessary to proceed with caution.

42. It appears that the Deputy Commissioner has at length made the Coles to understand thoroughly that there is no intention to interfere with the brewing of "Handia" for purely home-consumption, but he states that the license fee of Rupees 2 per mensem, fixed for the vend of Handia in places other than market-towns, is almost prohibitory, and that no persons are found willing to take out licenses at that rate.

43. The Deputy Commissioner has suggested that the minimum rate for such licenses should be reduced to eight annas per mensem: the Commissioner of Chota Nagpore is not, however, prepared to recommend so low a rate, as it would scarcely repay collections, but considers that a reduction to *one rupee* might be allowed. The Commissioner is of opinion that, in the Colehan, licenses should be, for a time, limited to market-towns and halting places on the great lines of communication, as there is a tendency on the part of license-holders to interfere with home-manufactures, and it is necessary that the Coles

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should be allowed to realize that the Government has no wish to encourage any such interference, but merely to tax the public sale of fermented liquors.

44. The Board have, in reply to the Commissioner's representation, stated that, the regulation of the sale of "Handia" in the District is left to his discretion. The shops in market-towns are, it is said, willingly opened by vendors at a minimum rate of Rupees 4 a month, in which no reduction is required.

Section VI.—Chárás, Siddhí, Májún, Mádád, and Chándú.

45. In the revenue from these articles, there was a net decrease of Rupees 253. The decrease, in Calcutta, under the head of Chárás, is ascribed to the closure of some Suburban shops; and that in Bogra, under Mádád, to the fact that many consumers manufacture the confection themselves. The Commissioner of the Rajshahye Division observes that the Opium revenue has not, however, improved in the District.

46. The advance in other Districts in the revenue from the articles named in this Section of the Report, is traced to the improved condition of the country and people, and to the higher rates at which the Licenses for retail vend have been settled.

Section VII.—Methylated Spirits.

47. The revenue from this source, in Calcutta, has fallen off by Rupees 302, owing, it is stated, to the demand for Methylated Spirit having diminished.

Section VIII.—Gánjá.

48. The net results of the year shew an increase of consumption by 1,055 maunds, 10 seers, 13 chittacks, and of revenue by Rupees 89,162. In the consumption of Chur or *Rora* Gánjá, there has been actually a decrease during the year of 9 maunds, 28 seers, shewing that preference is given by consumers to the *Round* and *Flat* kinds, and more particularly to the latter, of which an additional quantity of 908 maunds, 22 seers, 5 chittacks was consumed during 1867-68.

49. Among the increases reported in the Gánjá revenue, the most striking are those in the Districts of Shahabad and Monghyr. From both Districts large exports were made to the North-Western Provinces during the year.

50. The advance in other Districts is attributed generally to the improved condition of the country and people, and to the longer term by one month of the year under report.

51. Special causes are noticed in a few Districts; *viz.*, in Cachar, the greater competition among the sellers of Gánjá, who are said to have combined to

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keep up prices during 1866-67, while in 1867-68 they endeavoured to undersell each other; in Deogurh, the additional consumption is said to be owing to the number of consumers among the people employed in connection with the works on the new Chord Line of Railway under construction; in Bancoorah and Midnapore, to the fact that a greater number of pilgrims passed through each District during 1867-68; and in Kamroop, to the cheaper rate at which Gánjá was sold by the retail vendors.

52. The Deputy Commissioner of Hazareebaugh notices that the high price of Country Spirit has driven many people, who cannot do without stimulants, to smoke Gánjá; and this fact, the Commissioner considers, is fully borne out by the statistics of Hazareebaugh and Manbhoom, which shew a gradual increase in the Gánjá consumption and revenue, the falling off, in consumption, even during the year of scarcity, having been very small compared with that of Country Spirits.

53. The same results are not observable in Lohardugga and Singbhoom, for the reason, as the Commissioner thinks, that, in both these Districts, "Handia" (Páchwáí) or rice-beer is manufactured largely for home-consumption, and supplies, in a great measure, the requirements of the people; also that, in Lohardugga and Singbhoom, Out-stills are licensed for the sale of Country Spirits.

54. From the Bhaugulpore Division, the Board are informed that, in Purneah, the Deputy Collector does not think that there has been that increase in the consumption of Gánjá which may have been expected, considering the absence of any great improvement in the Country Spirits revenue, and the decrease in Mádád; also, that he believes there is great smuggling of Gánjá from Rajshahye.

55. The Commissioner notices that, as the Deputy Collector's report is based merely on hearsay, he has been directed to make further strict and careful enquiry into the matter, and communicate the result.

56. In the District of Bogra, the Collector was of opinion that the people used contraband Gánjá in the Western and South-Western parts, where the plant is grown to a considerable extent. Enquiries having been made, the Collector has since reported the discovery of six cases: the offenders were punished, in four cases, under Section 49; and, in one case, under Section 28 of Act XXI of 1856.

57. Three of the offenders were Fakírs, and the Collector thinks it very probable that these men first beg some Gánjá from the cultivators and then go about the country begging and giving small quantities of the drug in return for alms. They said that they had obtained the Gánjá from cultivators whom they named; but no evidence beyond their statements could be obtained, and, therefore, no steps were taken by the local authorities against the cultivators. Another of the offenders was a ryot and Gánjá cultivator.

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58. Regarding one out of the six cases detected, the Collector of Bogra explains that, as Magistrate, he made a reference on the subject to the Superintendent and Remembrancer of Legal Affairs, and observes as follows:—"In that "case, a Gánjá cultivator was found in possession of some eleven maunds of Gánjá "without having procured a License from the Gánjá Supervisor, as ordered by the "Board in Clause 3, Section 17, Chapter V of their Rules. As the Gánjá must "have been gathered more than two months ago, and the sole excuse of the "accused was that he had been ill, there can be little doubt that he has acted "in contravention of that Rule: although, however, the Board are empowered "by Section 33, Act XXI of 1856, to prescribe these Rules, which therefore "have the force of law, I could find no Section in the Act, or in the Rules "themselves, whereby violations of such Rules were punishable, except Section "47, which refers to Distilleries."

59. In reply to the Magistrate's reference, the Superintendent and Remembrancer of Legal Affairs stated that there is no provision in Act XXI of 1856, or in the Rules of the Board, which imposes a penalty for neglect on the part of a licensed cultivator to take out a License to retain possession of Gánjá, and that the subject had previously been before the Board on a reference from the Commissioner of the Rajshahye Division, when they held, upon that reference, that they could not enforce the Rule laid down in paragraph 3, Section 17, Chapter V, by any penalty, and did not think it politic to do so.

60. The Board observe that the Superintendent and Remembrancer of Legal Affairs is right, but that when ryots find that taking a License is optional, they will abstain from taking it, and illicit sales will increase. The Board contemplate shortly taking up the whole question of the Gánjá excise system, when this as well as other matters will receive attention.

61. The Commissioner of Rajshahye thinks that doubtless the punishment inflicted in the cases detected in Bogra will make the people more wary for a time, but he agrees with the Collector in considering that the effect will soon pass away. The Commissioner adds his opinion, that it would be an advantage if the Collector could arrange to visit the Gánjá tract about the time the crop is cut, to judge whether the cultivators do give pretty accurate returns to the Supervisor, which is open, the Commissioner observes, to doubt. He is not inclined to think that there is smuggling on a large scale, but rather in a petty way.

62. Upon the question as to loss in Gánjá by dryage while in transit, or from the date of sealing to that of delivery in the importing District, noticed in paragraph 35, Section 8 of the Board's Report for 1866-67, a special Report has been submitted by Baboo Mothuranath Banerjee, Deputy Collector of Rajshahye.

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63. The Board have not, however, considered it expedient to fix any uniform rate of allowance for wastage of Gánjá, and have informed local Officers that every case in which such wastage may occur, will be dealt with on its merits, after special report to the Commissioner of the Division, or, if necessary, to them also.

Section IX.—Opium.

64. The net results of the year under review shew an increased consumption of 155 maunds, 26 seers, 4 chittacks, and an advance of Rupees 95,309 in revenue.

65. In three Districts only there was a decline in the Opium revenue. This is accounted for, in Backergunge, by the transfer of some shops to Jessore, and the smaller number of shops settled during the year; in Bullooah, by the result of enforcing the rule requiring vendors to take their supplies of Opium direct from the treasury instead of from the Darogahs; and, in Gya, by the circumstance of only one shop being open throughout the year. The Commissioner of the Chittagong Division considers, however, that the decrease in Bullooah has not been satisfactorily accounted for, and the Board are of the same opinion as regards both Bullooah and Gya.

66. The following Districts report a considerable increase in revenue:—

Calcutta	...	...	Rs. 31,594	Seebsaugor	...	...	Rs. 14,041
Chittagong	...	...	„ 24,865	Rungpore	...	...	„ 13,599
Nowgong	...	...	„ 22,479	Hooghly	...	...	„ 12,803
Kamroop	...	...	„ 17,055	24-Pergunnahs	...	...	„ 11,947
Durrung	...	...	„ 16,240	Dacca	...	...	„ 10,553

The improvement in the revenue of the above and other Districts is accounted for generally by the returning prosperity of the people and the longer term of the year 1867-68.

67. As in other branches of the Excise Revenue, special reasons are assigned for the increase in some instances; viz., in Chittagong, it is said to be owing to the continued exportation of Opium to Akyab; in Durrung, to the presence of a large number of Assamese and Kachari coolies, imported by the Tea-planters of the Mungledye Sub-Division from Gowalpara and Gowhatty, many of whom use Opium; in Hooghly, to the suppression of illicit traffic; in Purneah, to the fact that Opium was sold there throughout 1867-68, at the increased rate of Rupees 20 per seer, which was not the case in the previous year; in Mymensing, to the large consumption of the drug by the Hill tribes; in Jessore, to the practice of selling the drug from Sub-Divisions.

68. Concerning the Opium revenue in Seebsaugor, the Deputy Commissioner reports his belief that the increase in 1866-67, over the average of the preceding five years, and the increase again during 1867-68, is chiefly owing to a practice which he suspects has of late been gaining ground, of persons who are engaged in Tea cultivation, Road and Bridge contracts, &c., taking Opium

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Licenses and paying laborers' (coolies) wages on the spot in Opium, or partly in Opium, and thus causing the consumption to increase by just so much more as is through this practice necessarily consumed, than would be by the laborers ordinarily.

69. The Deputy Commissioner notices also that, again, in order to secure labor where labor is so scarce, the Opium is sold by these License-holders at the Government price; and that to obtain the Opium at this reduced cost, the laborer will readily take it in payment, instead of receiving his wages in cash and being obliged to go to the ordinary licensed vendor, to whom he would have to pay a higher price.

70. The Commissioner of the Division does not, however, entirely agree in the Deputy Commissioner's view regarding the cause of increase in the Opium revenue of the District during 1867-68, as the latter apparently has overlooked the fact that the preceding year consisted of eleven months only. The Opium sales of 1867-68, compared with those in the *twelve* months preceding that year, shew a decrease during 1867-68; and, with reference to this, the Commissioner reiterates his opinion that the maximum consumption of Opium in Assam has been reached.

71. From Nowgong also, in Assam, the Deputy Commissioner has reported that the increase is caused by the Contractors of the Public Works Department purchasing large quantities of Opium for their laborers, a cause which did not operate so greatly previously when the works of the Department were not so extensive.

72. The Board regret to find that such a practice has prevailed, but fail to see how it can be interfered with, when both laborers and employees find their advantage in it.

73. Regarding Luckimpore, the following important remarks have been submitted during the year by Major Stewart, the Deputy Commissioner of the District:—

"I have been making enquiry into the matter of the decreased sales of Opium, and into the "subject of its illicit cultivation. As regards the latter, my enquiries tend to shew that, since the "interdiction of the cultivation in Assam, each year has lessened the extent of the practice of "growing and manufacturing Kanie; until now the growth of it is confined to tribes living beyond "our frontier, and to a few villages of hill tribes living on our outskirts.

"The Debong Debong Abors are supposed to bring down small bundles of Kanie, and have been "known to barter it for salt, &c., at Suddyah. But neither at Suddyah nor elsewhere in the "district, is Kanie at all current and in common use; a few of the Khampti and Singpho villages on "our eastern frontier, and some Miries in the north, are said to cultivate Opium in small patches, "but only for their own use. Since I have been here, there has been only one case of two men "arrested with Kanie in their possession; and they were informed against.

"As regards the decreased consumption of the drug, I am still of opinion that it arises from "there being less money afloat among the population and specially among the laborers in the Tea "gardens, who are great consumers, than there has been for some time past. A great number of

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"gardens have closed altogether, and employ no laborers and disburse no money. All the gardens "have reduced the number of their laborers and their expenses to a minimum, and so short of money "are most of them, that I believe there are few whose laborers are not from four to six months in "arrears of pay. The laborers themselves have much decreased in number in the district during the "last year; the mortality has been great, and considerable numbers have left it, while importation of "labor is now uncommon. This state of things among a not inconsiderable part of the consuming "population must affect sales. The scantiness of money in general affects also the rest of the "consumers.

"There is still another reason to which the decreased sales have been attributed, and it is much "to be wished that it was really the case; and that is, that Opium eating is on the wane in the "district, and is no longer consumed by so many people or in such large quantities individually as "formerly. This idea I find supported by the oldest planter in Luckimpore, and it is held by "others as well. It is seven years since Opium cultivation has been interdicted, and an adult popu-"lation has arisen, who were not accustomed in their youth to help themselves to the drug from "their own field, and who are not so enslaved to the use of it."

74. The Commissioner of Assam concurs generally in the view taken by Major Stewart of the cause of the decline in the Opium sales. But while referring to his own objection to an increase in the price of Opium, as he considered that the sales had reached their maximum limit, the Commissioner adds that he doubts the growth of illicit mauufacture, or that smuggling is on the increase; it being "certain that there has been a closer supervision "exercised to prevent anything of the kind for the last two years, or more, "than there was before." The Commissioner observes further:—

"Assam, as a produce-exporting country, and receiving so large a proportion of specie in "exchange for produce, naturally feels the effect of the general stagnation of trade which has now "been so long prolonged; and there is no doubt that the people have not the same superabundance "of cash to spend on Opium that they had two years ago. Again, the enhanced demand for "Land Revenue must be expected to tell in the same direction; and though this cause has not yet "come fully into operation, the people have more or less discounted it, I think."

75. In reviewing the results of the Opium revenue in the entire province of Assam during the year of report, the Commissioner has prepared and submitted the following Table:—

DISTRICT.	1866-67.			1867-68.			Increase.			Decrease.			REMARKS.
	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.	
	Mds.	S.	Rs.	Mds.	S.	Rs.	Mds.	S.	Rs.	Mds.	S.	Rs.	A.—The collection for 1866-67 includes 12 months, *viz.*, April to March inclusive.
Kamroop ...	361	3	3,15,938	349	3	3,07,186	...	...	.....	12	...	8,752	
Durrung ...	229	12	2,01,650	236	20	2,08,120	7	8	6,470	...	...	.....	
Nowgong ...	293	12	2,58,104	300	30	2,64,660	7	18	6,556	...	..	.....	B.—With the exception of a small quantity sold during April 1866, all the Opium exhibited in this Table was sold at Rs. 22 a seer.
Seebsaugor ...	576	20	5,06,290	556	6	4,89,412	...	...	.....	20	14	16,878	
Luckimpore ...	393	18	3,46,114	378	28	3,33,256	...	...	.....	14	30	12,858	
Total ...	1,853	25	16,28,906	1,821	7	16,02,634	...	...	.....	32	18	25,462	

in connection with which he observes that the net decrease of 32 maunds,

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18 seers, in the quantity sold during 1867-68, indicates that the maximum limit of consumption has been attained. The Commissioner would not, therefore, recommend the enhancement of the price at which Opium is sold at present; and he notices that a further reason against the introduction of such a measure may be found in the adoption of the enhanced rates of land assessment. The Board agree with the Commissioner that, during at least the first and second years of enhanced rates of land assessment, it is inexpedient to raise the price of Opium.

76. Adverting to the remarks in the Board's Report for 1866-67 concerning the falling off in the Jessore Opium revenue, the Collector states that the procedure enjoined as to a Police investigation being quickly made has been regularly followed, but without any apparent result, and that he does not himself believe that vendors or consumers procure contraband Opium in the District. Further, that several of the vendors take up the sale of the drug as a sort of adjunct to other business, and do not care much whether they get custom or not: they take up the trade for one month and lay it aside again as it suits them. The Collector does not think that they have any fraudulent intention in their sudden and apparently inexplicable cessations from trade.

77. The Commissioner is not disposed to dispute the correctness of the Collector's opinion, and remarks that it is not easy to see from whence illicit Opium could be procured in Jessore, the demand not being large enough to pay for a trade of that kind. Besides, the figures given in the margin show that the Opium revenue of the District is steadily rising, so much so, that the Commissioner's attention has been already directed to the subject, in view to considering whether the duty should not be increased.

1858-63	(average)	Rs.	15,211
1862-63	... ...	„	18,524
1863-64	... ...	„	19,228
1864-65	... ...	„	19,382
1865-66	... ...	„	20,174
1866-67	... ...	„	18,084
1867-68	... ...	„	22,594

78. While the Commissioner has no doubt that preventive vigilance is in every way to be encouraged, he does not think that there are any grounds for supposing that there is in Jessore any illicit traffic in Opium.

79. As connected with the increased sales of Opium in Chittagong, the Commissioner of the Division has submitted the following remarks :—

"The point seems to me to be at what price Government Opium in Arracan is available to the "consumer. If it is much higher than the price in Chittagong, it is obvious that there is every "inducement to smuggle from Cox's Bazar into Arracan, and it is probable that this will be "successfully accomplished under all the difficulties of checking it.

"I understand that Colonel Phayre's wish, when he was Chief Commissioner of British "Burmah, being to discourage, on moral grounds, the use of Opium, as much as possible, the way "he set about it was (independently of the general system of the Excise Administration in force) "to restrict the quantities of Opium supplied to vendors. His restriction was so close that the "consumers' demand for Opium in Arracan exceeded the supply, and the natural result followed; "*i.e.*, the consumers bid against each other for the small quantities of Opium available, and the "price rose to an amount that had little reference to the price of Opium to the vendor. Sooner "than pay such prices, the Arracanese took to smuggling from Chittagong.

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"I enclose a copy of a letter No. 835, dated the 26th November, 1864, from the Chief Com-"missioner to the Government of India, which describes Colonel Phayre's policy. I gather, how-"ever, that in 1866 Colonel Phayre was disposed to modify his views in regard to the supply (see "paragraph 3 of his letter No. 79, dated September 15th, 1866, to the Government of India).

"I have heard that the views of the present Chief Commissioner are different to those of "Colonel Phayre; but I gather from the enclosed extract, paragraph 2, from a letter No. 4, dated "May 19th, 1868, from the Commissioner of Arracan to the Chief Commissioner, that if this is the "case, Colonel Fytche's views have not yet been put into operation, and that the restriction in "supplies to vendors is in full force at this moment, raising the price of Opium to the consumer "from Rs. 30 to Rs. 40; and, if I am correctly informed, to a price much nearer the latter than the "former sum. Indeed, the restriction must be in full force, as, otherwise, the sales at Cox's Bazar "would show a great falling off.

"I trust that this will make the whole matter clear to the Board. It seems to me that as long "as the present restriction in the supply continues, we must expect smuggling from Cox's Bazar to "Arracan, and that the Burmah system does not really check the consumption of Opium, while it "induces smuggling."

80. The Board consider the Commissioner's conclusion to be correct, and take this opportunity of pointing out the absurdity and mischief of the system under which different administrations are arrayed against each other, and obliged to entertain expensive preventive Establishments to interfere with mutual trade. Between Arracan and Chittagong the absurdity has reached its height. Arracan endeavours to keep out Chittagong Opium; and Chittagong, Arracan Salt.

81. It appears to the Board that, if the Chief Commissioner of British Burmah is right as to the baneful effects of Opium on the Arracanese, and in his attempt to deprive them of it, this should be recognized by the Government, and Chittagong should be made to take measures to restrict its sales to its own requirements. If otherwise, the Chief Commissioner's policy should be discountenanced, and the inducement to smuggling thereby removed.

82. With advertence to paragraph 55 of the Board's Report for 1866-67, it may be noticed that the Commissioner has reported that, excepting in Chumparun, Opium was sold during 1867-68, in all the Districts of the Patna Division, but in small quantities, considering the estimated Opium-eating population. Also, that in all the Districts the Police are on the alert for preventing the illicit trade of Opium. Several seizures were effected in the year under review, and the parties implicated were, in almost all the cases, convicted. This success of the Police and the Excise Officers in checking the sale of contraband Opium will, the Commissioner hopes, gradually compel the consumers to have recourse to Government for such Opium as they may want. The annexed Statement of illicit Opium sales in Patna and Shahabad during the last ten years, shews how entirely the local consumption in those Districts consists of illicit Opium.

IN	Patna.		Shahabad.	
	Quantity.	Sale proceeds.	Quantity.	Sale proceeds.
	M. S.	Rs.	M. S. C.	Rs. A.
1858-59	2 0	800	.....	.....
1859-60	2 11	910	.....	.....
1860-61	2 6	860	0 3 0	30 0
1861-62	2 33	730	0 4 4	42 8
1862-63	2 13	1,488	0 5 4	84 0
1863-64	2 16	1,536	0 8 8	136 0
1864-65	2 12	1,472	0 3 5	53 0
1865-66	2 12	1,472	0 0 1	1 0
1866-67	2 6	1,376	.....	.....
1867-68	2 37	1,872	0 1 4	20 0

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83. The gross sale proceeds of Opium in the Patna Division, during the years 1866-67 and 1867-68, are noted in the margin, showing an advance of Rs. 439 in the collections of the latter year made in the Districts of Patna, Sarun, Shahabad, and Tirhoot. In Gya, however, there was a slight decrease owing, as the Collector remarks, to smuggling and illicit sales made by the cultivators.

1866-67 (12 months)	Rs.	2,077
1867-68 ...	,,	2,516

84. During the year of report, the Commissioner of Assam informed the Board of the discovery of a deficiency of two seers of Opium in chests stored in each of the Districts of Nowgong and Seebsaugor; and from enquiries made it appeared that the Opium must have been abstracted and stolen from the chests.

85. It has been gathered also from the Commissioner's report that, in both cases, the local Officers omitted carelessly to take any special precautions to notice the state of the chests on their arrival in the District; and, in the Nowgong case, that great delay occurred in taking up and reporting the matter. The Board have informed the Commissioner that the blame must, therefore, mainly attach to the local officers of failing to discover when and how the fraud was committed, and that it is worthy of remark that only in the Districts of the Assam Division have such thefts of Opium occurred.

86. The Board, by their orders issued in Circular Order No. 5 of December 1867, have taken measures to guard against such frauds in future.

Section X.—Miscellaneous.

87. In the year of report the number of persons arrested was 1,482; the number convicted, 1,176; and the number imprisoned, 319. Rs. 35,928 represent the aggregate sum imposed as fines, and Rs. 19,876, the total amount of fines realized.

88. Rupees 13,924 were distributed under Section 76, Act XXI of 1856, and Rs. 1,538 were disbursed as special rewards.

89. The Commissioner of the Presidency Division observes that during the year, in both Nuddea and Jessore, much greater activity was shown in the prosecution of offences against the Excise Law than in previous years; that the improvement in this respect is, indeed, marked; and that the increase in the Excise Revenue of the two Districts must, in some measure, be ascribed to it.

90. In noticing the increase in the Country Spirits revenue of the District of Shahabad, the Commissioner of the Patna Division has, as already noticed, made very favorable mention of the hearty and active co-operation of the Police in checking illicit manufacture.

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91. From Hooghly it is reported that, in eight cases, persons were prosecuted before the Magistrate during the year for the possession of contraband Opium.

92. The largest number of arrests and convictions, respectively, appear in Statement XVII against the Patna, Bhaugulpore, and Burdwan Divisions. In comparing similar results in separate Districts, Luckimpore, in Assam, heads the list. The greater portion of the special rewards, amounting to Rs. 1,538, was disbursed in Lohardugga and Shahabad.

93. Opinions unfavorable to the conduct of the Police are recorded by the Commissioners of the Rajshahye and Dacca Divisions. The former notices, with regard to the illicit distillation of Spirits, &c., that the Police have certainly not proved effective as a preventive service, and doubts whether a single case has been brought to light by their instrumentality. The illicit manufacture discovered in the Malda District was apparently brought to light by the vigilance of the Excise Officers themselves.

94. The Commissioner of Dacca considers that there is a great want of proper vigilance against illicit manufacture and breaches of the Excise Laws at a distance from large Towns and Sub-Divisions, and observes as follows :—

"The Mofussil Police I believe to be entirely ignorant of their duties in this matter; but "even if they are not, their numbers have been reduced to such an extent that the service of "criminal processes and investigation into ordinary crime, takes up all their time and attention. "Certainly, smuggling and illegal manufacture might be carried on with great ease, and I see no "reason to doubt that it is: on the contrary, the present Returns from distant tracts of country "show that it must be so carried on, for generally the people in this Division have been prosperous "and should have consumed more liquor and drugs."

95. Adverting to paragraph 4 of the Government Resolution, dated 8th February, 1868, on the Board's Report for 1866-67, the Commissioner of Chota Nagpore explains that the cause of the extraordinary large number of offenders arrested for breach of the Excise Laws in the Lohardugga District, appears to have arisen from the discovery, by the Deputy Commissioner, during his cold-weather tour in 1866-67, of the illicit manufacture of Country wine on a large scale. Pending the reference made to Government on the subject of Constables being vested with powers to search for illicit Stills, the Deputy Commissioner deputed a large number of Police Officers specially for the purpose of checking illicit manufacture: the result was, it is stated, that before the orders of Government were received, pointing out that the law would not admit of Constables being vested with such powers, 96 persons were arrested in 76 cases, of whom 91 were convicted, mostly on their own confession, of breach of the Excise Laws.

96. The Commissioner adds that, in the year now under review, owing to the inability of the Police, under the law as it stands at present, to check illicit manufacture in a sparsely populated country like Chota Nagpore, the number of

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convictions in the Lohardugga District is comparatively small, though very much larger than in the other Districts of the Province, not, the Commissioner is inclined to think, because offences are more prevalent in Lohardugga, but that the subject appears to have attracted more attention there than elsewhere

97. It is stated that in May 1867, the attention of the Inspector-General of Police was called to the prevalence of breaches of the Excise Laws in the Lohardugga District, and he was requested to supply a special preventive force, of six or eight Head Constables, as a temporary measure, for the suppression of these offences; but that nothing had been done in the matter.

98. Referring to paragraph 8 of the Government Resolution cited above, the following Statements have been submitted by the Commissioner, showing the operations of the Police, during the past two years, as Preventive Officers in the Bhaugulpore Division :—

1866-67.

DISTRICTS.	Total number of persons convicted.	On Information Given by		
		Police.	Excise Officers.	Others.
Bhaugulpore	12	6	6	....
Monghyr	67	8	5	54
Purneah	51	3	45	3
Total ..	130	17	56	57

1867-68.

DISTRICTS.	Detected by									Total		
	Excise Officers.			Police.			Others.					
	Number of			Number of			Number of			Number of		
	Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.	Cases.	Arrests.	Convictions.
Bhaugulpore ...	2	2	1	10	16	16	7	11	10	19	29	27
Monghyr ...	...	...	...	9	12	9	4	9	7	13	21	16
Purneah ...	25	44	23	1	2	2	8	21	8	34	67	33
Total ...	27	46	24	20	30	27	19	41	25	66	117	76.

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99. The Board observe that the very small proportion which the cases brought to light by the Police Officers, in Purneah, bear to those discovered by the Excise Officers and others, is unfavorable to the Police there.

100. In February last, the Inspector-General of Police forwarded to the Board a recommendation that Collectors or Excise Darogahs, should furnish District Superintendents of Police with Weekly Statements of the quantity of Spirit manufactured at Public Distilleries and the names of License-holders, in order that the Police might have some clue to guide them. The Board acted upon this recommendation and authorized the introduction of the measure in the Moorshedabad District: the issue, however, has not been apparently successful, as one prosecution only has resulted.

101. With reference to the enormous difference in the Excise Revenue of the Districts of Rungpore and Dinagepore, which are about the same size, are contiguous, and probably inhabited by the same castes, special enquiry has been made by the Board. In reply, the Commissioner explains that the two Districts are about the same in point of size, but are very different in other respects.

102. Dinagepore is highly assessed as far as Land Revenue is concerned, while Rungpore is very lightly assessed. Further, Rungpore is stated to be more thickly populated than Dinagepore, and the people to be in better circumstances, as Rungpore produces Tobacco and other valuable crops, besides Rice, while Dinagepore may be almost said to produce nothing but Rice.

103. In Dinagepore, the population consists chiefly of low Mahomedans, who seldom drink, or take Opium, while in Rungpore there are higher classes of Hindoos and Mahomedans, who consume Spirits and Opium to a much larger extent. In short, it is represented that Rungpore is by far the wealthier District, and the people can generally indulge in luxuries which their neighbours in Dinagepore cannot afford.

104. As connected with the management of the Excise Department, the Commissioner of Dacca has added the under-noted remarks respecting the Districts of his Division :—

"There has been a constant succession and transfer of Officers in charge of the Excise, while the "License Tax operations, coupled with press of Criminal work, took off their immediate attention "from keen supervision in this Department. I see great room for improvement, but ordinary "work, especially that entailed by the Procedure Codes, ties Officers to their desks, and they "move less about among the people generally now than formerly; and the Excise Department itself "is so merged in the General Revenue duties, that no Officer regards it as his special care, or as "the line in which attention and success will mark a man for speedy promotion. I myself plead "guilty to a laxity of supervision, for it was not till I was able to review the results of many "years' management that I was aware of the falling off in the Revenue."

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105. There is foundation for these remarks, but more careful supervision on the part of the Commissioners and Collectors will remove some of the difficulties. Officers entrusted with Excise management and Certificate Tax operations, should not be hampered with much Office work at Head Quarters, and monthly reports should be taken from them of the result of their visits to Public Distilleries, which should be frequent.

Section XI.—Merits of Officers.

106. The following Officers are reported to be deserving of favorable notice for their efficient management of the Excise Department :—

Collectors.

Mr. H. Bell. | Mr. J. Monro.

Assistant Collectors.

Mr. J. A. Hopkins.	Mr. W. M. Souttar.
„ J. H. Newberry.	„ H. S. Beadon.

Uncovenanted Officers.

Mr. J. Mackenzie.	Babú Gunganund Mookérjee.
„ M. Little.	„ Taruck Nath Mullick.
„ W. R. Pogson.	„ Kader Nath Pundit.
„ W. Sarson.	„ Jadu Nath Bose.
Moulvie Syed Waris Ali Khan.	„ Mothuranath Banerjea.
„ Fida Ally.	„ Paran Chunder Neogee.

107. The Board desire also to record their approbation of the zeal and efficiency with which the Commissioners, Messrs. R. B. Chapman, W. L. Robinson, and Colonel E. T. Dalton, have supervised the working of the Excise Department in their respective Divisions during the year.

R. L. MANGLES,

Offg. Secretary.

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APPENDICES.

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Table I.—*COMPARATIVE STATEMENT of Consumption and Revenue.*

SPIRIT OR DRUG.	Number of Licenses Issued Annually.			Annual Consumption in the District.			Average Revenue of the Five Years, 1862-67.		
	Average of five years, 1862-67.	In 1866-67.—11 Months.	In 1867-68.	Average of five years, 1862-67.	In 1866-67.—11 Months.	In 1867-68.	License Fees.	Duty.	Total.
1	2	3	4	5	6	7	8	9	10
				Gross Gallons.	Gross Gallons.	Gross Gallons.	Rupees.	Rupees.	Rupees.
I. Country Spirits ... (a) Fixed Duty	4,392	3,732	4,279	24,95,193	17,26,833	29,12,268	1,17,784	8,82,731	D. F. 54,957 10,00,515
(b) Monthly Tax	3,421	217	180	.....	.....	.....	4,24,042	.....	4,24,042
Total I. ...	7,813	3,949	4,459	.....	.....	.....	5,41,826	8,82,731	14,79,514
II. Spirit Manufactured in India in the English Method ... ... (a) Wholesale	12	15	22	96	203	190	198	92	290
(b) Retail...	734	611	646	1,82,633	1,38,478	1,66,203	1,04,507	5,03,056	6,07,563
Total II. ...	746	626	668	1,82,729	1,38,681	1,66,393	1,04,705	5,03,148	6,07,853
III. Imported Spirituous and Fermented Liquors ... (a) Wholesale	138	138	141	.....	.....	.....	2,289	.....	2,289
(b) Hotel Retail	62	74	82	.....	.....	.....	9,728	.....	9,728
(c) Steamer Retail	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) General Retail	448	537	514	.....	.....	.....	38,509	.....	38,509
Total III. ...	648	749	737	.....	.....	.....	50,526	.....	50,526
IV. Tárí ... ... (a) Fermented	11,406	19,337	18,625	.....	.....	.....	4,72,749	.....	4,72,749
(b) Unfermented	1,843	2,050	3,100	.....	.....	.....	1,678	.....	1,678
Total IV. ...	13,249	21,387	21,725	.....	.....	.....	4,74,427	.....	4,74,427
V. Páchwáí	1,327	1,428	1,445	.....	.....	.....	1,10,971	.....	1,10,971
VI. Chárás	91	85	78	.....	.....	.....	5,619	.....	5,619
VII. Síddhí, Sábzí, or Bhang	114	162	156	.....	.....	.....	6,114	.....	6,114
VIII. Májún	58	64	60	.....	.....	.....	2,667	.....	2,667
IX. Máddád	641	669	608	.....	.....	.....	75,640	.....	75,640
X. Chándú	85	105	85	.....	.....	.....	8,451	.....	8,451
XI. Spirits used for Arts, &c.	16	20	16	6,735	9,908	9,201	.....	1,263	1,263
				Maunds. S. C.	Maunds. S. C.	Maunds. S. C.			
XII. Gánjá ... ... (a) Chur or Rora	.....	.....	.....	58 11 10	44 4 10	38 17 1	.....	9,325	9,325
(b) Round...	.....	.....	.....	1,212 7 7	1,101 27 7	1,344 39 6	.....	1,19,039	1,19,039
(c) Flat	.....	.....	.....	7,449 35 5	6,357 14 0	7,843 33 15	.....	5,96,110	5,96,110
(d) Gurzat (or Country) ...	.....	.....	.....	18 11 14	5 37 8	19 29 12	.....	366	366
Total XII. ...	4,602	4,304	4,186	8,738 26 4	7,509 3 9	9,247 0 2	1,88,297	7,26,840	9,15,137
XIII. Opium	7,418	9,284	8,859	3,258 15 0	3,184 30 7	3,629 37 10	.....	Net, deducting cost of Opium. 16,16,617	16,16,617
GRAND TOTAL							15,69,243	37,30,599	53,54,799

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SPIRIT OR DRUG.	1866-67 (11 MONTHS).					1867-68.				
	Rate of		Revenue.			Rate of		Revenue.		
	License Fee, Annual.	Duty.	License Fees.	Duty.	Total.	License Fee, Annual.	Duty.	License Fees.	Duty.	Total.
	11	12	13	14	15	16	17	18	19	20
	Rupees.	Per Gallon, L. P.	Rupees.	Rupees.	Rupees. D. F.	Rupees.	Per Gallon, L. P.	Rupees.	Rupees.	Rupees. D. F.
I. Country Spirits ... (a) Fixed Duty ...	.....	.....	95,147	6,58,491	37,233 7,53,638	.....	.....	.....	.....	63,499 11,78,352
(b) Monthly Tax ...	.....	.....	36,403	.....	36,403	.....	.....	31,532	.....	31,532
Total I. ...	.....	.....	1,31,550	6,58,491	8,27,274	.....	.....	1,59,219	10,50,665	12,73,383
II. Spirit Manufactured in India in the English Method ... (a) Wholesale ...	16	Rs. 3	240	.....	240	16	Rs. 3	352	.....	352
(b) Retail ...	.....	,, 3	76,068	4,16,913	4,92,981	.....	,, 3	85,444	4,99,494	5,84,938
Total II. ...	.....	.....	76,308	4,16,913	4,93,221	.....	.....	85,796	4,99,494	5,85,290
III. Imported Spirituous and Fermented Liquors (a) Wholesale ...	16	.....	2,208	.....	2,208	16	.....	2,239	.....	2,239
(b) Hotel Retail ...	100	.....	10,170	.....	10,170	100	.....	10,584	.....	10,584
(c) Steamer Retail ...	16	.....	.....	.....	.....	16	.....	.....	.....	.....
(d) General Retail ...	48	.....	41,257	.....	41,257	48	.....	45,420	.....	45,420
Total III. ...	.....	.....	53,635	.....	53,635	.....	.....	58,243	.....	58,243
IV. Tárí ... (a) Fermented ...	.....	.....	4,68,883	.....	4,68,883	.....	.....	5,14,328	.....	5,14,328
(b) Unfermented ...	1	.....	1,727	.....	1,727	1	.....	3,226	.....	3,226
Total IV. ...	.....	.....	4,70,610	.....	4,70,610	.....	.....	5,17,554	.....	5,17,554
V. Páchwái ...	.....	.....	75,241	.....	75,241	.....	.....	1,03,843	.....	1,03,843
VI. Chárás ...	.....	.....	4,917	.....	4,917	.....	.....	4,605	.....	4,605
VII. Síddhí, Sábzí, or Bhang ...	.....	.....	6,037	.....	6,037	.....	.....	6,808	.....	6,808
VIII. Májún ...	.....	.....	2,165	.....	2,165	.....	.....	2,162	.....	3,162
IX. Máddád ...	.....	.....	54,053	.....	54,053	.....	.....	58,755	.....	58,755
X. Chándú ...	.....	.....	8,262	.....	8,262	.....	.....	9,709	.....	9,709
XI. Spirits used for Arts, &c. ...	.....	10 per cent. ad-valorem.	.....	1,858	1,858	.....	10 per cent. ad-valorem.	.....	1,725	1,725
XII. Gánjá ... (a) Chur or Rora ...	48	Per Seer. Rs. 4	.....	7,058	7,058	48	Per Seer. Rs. 4	.....	6,148	6,148
(b) Round ...		,, 3	.....	1,32,206	1,32,206		,, 3	.....	1,61,755	1,61,755
(c) Flat ...		,, 2	.....	5,08,585	5,08,585		,, 2	.....	6,27,197	6,27,197
(d) Gursat (or Country) ...		As. 8	.....	118	118		As. 8	.....	394	394
Total XII. ...	.....	.....	1,63,379	6,47,967	8,10,346	.....	.....	1,77,682	7,95,494	9,73,176
XIII. Opium ...	.....	Fixed price per Seer. Rs. 16,20,22,&23	.....	Net, deducting cost of Opium. 18,62,327	18,62,327	.....	Fixed price per Seer. Rs. 16,20,&22	.....	Net, deducting cost of Opium. 21,26,938	21,26,938
Grand Total ...			10,45,157	35,87,556	46,69,946	.....	.....	11,84,376	44,74,316	57,23,191
12 Months in each year ...			11,40,171	39,13,697	50,94,487					

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Table I a.—Demand, Collections, Remissions, *and* Net Balances *during the year* 1867-68.

SPIRIT OR DRUG.	Demand.			Collections.			*Remissions.*	*Net Balances.*		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		*Arrear.*	*Current.*	Total.
1	2 Rupees.	3 Rupees.	4 Rupees.	5 Rupees.	6 Rupees.	7 Rupees.	8 Rupees.	9 Rupees.	10 Rupees.	11 Rupees.
I. Country Spirits	7,481	12,73,160	12,80,641	283	12,73,100	12,73,383	7,185	13	60	73
II. Spirit Manufactured in India in the English Method	80	5,85,210	5,85,290	80	5,85,210	5,85,290	.....	.....	.....	.....
III. Imported Wines and Spirits	33	58,210	58,243	33	58,210	58,243	.....	.....	.....	.....
IV. Táří	25,868	5,21,438	5,47,306	15,581	5,01,973	5,17,554	5,432	5,559	18,761	24,320
V. Páchwáí	793	1,03,546	1,04,339	610	1,03,233	1,03,843	286	.....	210	210
VI. Chárás	16	4,599	4,615	8	4,597	4,605	8	.....	2	2
VII. Siddhí, Sábzí, or Bhang	3	6,813	6,816	2	6,806	6,808	1	.....	7	7
VIII. Májún	25	2,146	2,171	21	2,141	2,162	4	.....	5	5
IX. Máddád	392	58,860	59,252	286	58,469	58,755	80	106	311	417
X. Chándú	.....	9,725	9,725	.....	9,709	9,709	.....	.....	16	16
XI. Spirits used for Arts, &c.	.....	1,725	1,725	.....	1,725	1,725	.....	.....	.....	.....
XII. Gánjá	36	9,73,203	9,73,239	36	9,73,140	9,73,176	.....	.....	63	63
XIII. Opium	.....	31,79,334	31,79,334	.....	31,79,334	31,79,334	.....	.....	.....	.....
XIV. Miscellaneous	.....	7,040	7,040	.....	7,040	7,040	.....	.....	.....	.....
Total	34,727	67,85,009	68,19,736	16,940	67,64,687	67,81,627	12,996	5,678	19,435	25,113

Table I b.—*Increases and Decreases* (1867-68 *as compared with* 1866-67).

ARTICLE.	Quantity Consumed.		Revenue.	
	Increase.	Decrease.	*Increase.*	*Decrease.*
1	2 Gross Gallons.	3 Gross Gallons.	4 Rupees.	5 Rupees.
I. Country Spirits	11,85,435	...	4,46,109	...
II. Spirits (Eng. in India)	27,712	...	92,069	...
III. Imported Wines, &c.	...	...	4,608	...
IV. Táří	...	...	46,944	...
V. Páchwáí	...	...	28,602	...
VI. Chárás	...	...	...	312
VII. Siddhí, &c.	...	...	771	...
VIII. Májún	...	...	...	3
IX. Máddád	...	...	4,702	...
X. Chándú	...	...	1,447	...
XI. Spirits used for Arts, &c.	...	707	...	183
	Mds. Sr. C.			
XII. Gánjá (all sorts)	1,737 36 9	...	1,63,830	...
XIII. Opium (net revenue)	445 7 3	...	2,64,611	...
XIV. Miscellaneous	...	...	1,978	...
Total	...	...	10,54,671	448
12 months in each year	...	...	6,29,222	...

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Table Ic.—*Opium.*

Balance in store at close of last year.			Received this year.			Total to be accounted for.			Issued this year.			Remains Balance.		
1			2			3			4			5		
M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.
2,139	2	14	3,999	0	0	6,138	2	14	3,632	39	10	2,505	3	4

Table Id.—*Arrests, Convictions, &c.*

Number of Persons			Amount of			Amount disbursed as *rewards* under Board's orders, &c.
Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI. of 1856.	
1	2	3	4	5	6	7
			Rupees.	Rupees.	Rupees.	Rupees.
1,482	1,176	319	35,928	19,876	13,924	1,538

Table Ie.—*Comparative Statement of* Charges in the Excise Department.

Items.	In 1866-67 (11 months)	In 1867-68.
	Rupees.	Rupees.
1. Salary of the Excise Office Establishment	41,165	44,561
2. Travelling allowance ditto ditto	2,105	2,556
3. Salary of the Múfussil Establishment	1,83,831	1,99,387
4. Ditto of the Establishment at Head Quarters	39,356	43,186
5. Proportion of the salary of the *Deputy Collector* who manages the Excise Department, under the Collector, calculated with reference to the share of his time employed in the work	50,758	52,124
6. Ditto ditto of *his Establishment* similarly calculated...	2,488	2,365
7. Cost of Opium to the Department	9,23,653	10,52,417
8. Cost of Thermometers, Measuring Glasses, and Hydrometers	5,497	931
9. Contingent charges debitable to Excise (such as construction and repairs of Public Distillery buildings, &c., &c.) ...	32,714	34,125
10. Cost of conveying Opium (charges disbursed, whether at the Presidency or in Districts.)	6,950	12,803
Grand Total	12,88,517	14,44,455
Twelve months in each year ...	14,05,655	14,44,455

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Table II.—*COMPARATIVE STATEMENT of Excise Revenue.*

Divisions.	Districts.	Collections including Gross Sale Proceeds of Opium. 1866-67	1867-68.	1867-68. Increase.	1867-68. Decrease.	Charges, including Cost of Opium to the Department. 1866-67.	1867-68.	Cost of Opium to the Department. 1866-67.	1867-68.	Percentage of Charges to Collections, after deducting cost of Opium from both sides. 1866-67.	1867-68.	Net Revenue, found by deducting Column 7 from Column 3 and Column 8 from Column 4. 1866-67.	1867-68.	1867-68. Increase.	1867-68. Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.			Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	404	446	42	.....	.....	.....	.....	.....	.....	.....	404	446	42	.....
	Durrung	1,84,574	2,08,924	24,350	.....	61,613	69,445	60,703	68,585	·7	·6	1,22,961	1,39,479	16,518	.....
	Kamroop	2,87,631	3,15,857	28,226	.....	96,855	1,03,436	93,293	1,01,232	1·8	1	1,90,776	2,12,421	21,645	.....
	Lukhimpore	3,26,216	3,33,810	7,594	.....	1,08,042	1,10,902	1,07,430	1,09,823	·3	·4	2,18,174	2,22,908	4,734	.....
	Nowgong	2,31,567	2,65,643	34,076	.....	76,404	89,943	76,169	87,218	·2	1·5	1,55,163	1,75,701	20,538	.....
	Seebsaugor	4,69,170	4,91,450	22,280	.....	1,55,553	1,63,943	1,54,381	1,61,284	·4	·6	3,13,617	3,27,507	13,890	.....
	Total	14,99,562	16,16,130	1,16,568	.....	4,98,467	5,37,668	4,91,976	5,28,142	·6	·8	10,01,095	10,78,462	77,367	.....
Bhaugulpore.	Bhaugulpore	1,05,062	1,54,712	49,650	.....	18,811	23,218	7,641	11,709	11·5	8	86,251	1,31,494	45,243	.....
	Monghyr	1,22,020	1,81,386	59,366	.....	14,990	16,899	949	1,448	11·6	8·6	1,07,030	1,64,487	57,457	.....
	Purneah	1,08,865	1,27,142	18,277	.....	21,043	23,280	11,230	11,535	10	10·1	87,822	1,03,862	16,040	.....
	Sonthal Pergunnahs.														
	Deoghur	6,501	18,536	12,035	.....	2,068	2,265	.....	.....	31·8	12·2	4,433	16,271	11,838	.....
	Godda	9,579	12,358	2,779	.....	1,959	1,954	.....	.....	20·5	15·8	7,620	10,404	2,784	.....
	Nya Doomka	4,577	8,342	3,765	.....	2,224	2,427	.....	.....	48·5	29·1	2,353	5,915	3,562	.....
	Pakour	5,876	7,981	2,105	.....	2,247	1,718	.....	.....	38·3	21·5	3,629	6,263	2,634	.....
	Rajmehal	16,719	21,386	4,667	.....	1,869	1,807	.....	.....	11·2	8·7	14,850	19,579	4,729	.....
	Total	3,79,199	5,31,843	1,52,644	.....	65,211	73,568	19,820	24,692	12·6	9·6	3,13,988	4,58,275	1,44,287	.....
Burdwan.	Bancoorah	12,926	25,310	12,384	.....	4,525	4,853	1,501	1,749	26·5	13·2	8,401	20,458	12,057	.....
	Beerbhoom...	40,355	50,069	9,714	.....	7,095	7,528	2,304	2,965	12·8	9·7	33,260	42,541	9,281	.....
	Burdwan	78,560	1,07,611	29,051	.....	17,053	20,104	8,300	10,290	12·6	10·1	61,507	87,507	26,000	.....
	Hooghly	1,65,672	2,16,483	50,811	.....	39,322	46,571	27,361	33,654	8·6	7·1	1,26,350	1,69,912	43,562	.....
	Midnapore...	84,918	95,435	10,517	.....	27,573	31,742	19,214	22,406	12·7	12·8	57,345	63,693	6,348	.....
	Total	3,82,431	4,94,908	1,12,477	.....	95,568	1,10,797	58,480	71,064	11·4	9·4	2,86,863	3,84,111	97,248	.....
Chittagong.	Bullooah	11,875	11,825	.....	50	3,125	3,356	571	541	22·6	24·9	8,750	8,469	.....	281
	Chittagong...	1,27,119	1,69,932	42,813	.....	43,355	55,555	35,429	47,651	8·6	6·5	83,764	1,14,377	30,613	.....
	Tipperah	32,622	37,183	4,561	.....	4,785	6,591	1,371	1,527	10·9	14·2	27,837	30,592	2,755	.....
	Total	1,71,616	2,18,940	47,374	50	51,265	65,502	37,371	49,719	10·3	9·3	1,20,351	1,53,438	33,368	281
Chotta-Nagpore.	Hazareebaugh	18,655	31,154	12,499	.....	8,216	7,566	246	304	43·3	23·5	10,439	23,588	13,149	.....
	Lohardugga	33,899	38,199	4,300	.....	6,373	7,163	747	1,363	17	15·7	27,526	31,036	3,510	.....
	Maunbhoom	12,435	25,452	13,017	.....	8,877	9,637	1,261	1,733	68·1	33·2	3,558	15,815	12,267	.....
	Singbhoom...	5,546	5,370	.....	176	2,075	1,990	718	863	28·1	25	3,471	3,380	.....	91
	Total	70,535	1,00,175	29,816	176	25,541	26,346	2,972	4,263	33·4	23	44,994	73,829	28,926	91

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Cooch-Behar.	Darjeeling	16,492	17,121	629	.....	508	515	508	515	.....	.....	15,984	16,606	622	.....
	Goalparah and Eastern Dooars	84,182	95,887	11,705	.....	25,431	29,047	25,317	28,927	·2	·2	58,751	66,840	8,089	.....
	Western Dooars	3,389	3,684	295	.....	245	441	239	421	·2	·6	3,144	3,243	99	.....
	Total	1,04,063	1,16,692	12,629	.....	26,184	30,003	26,064	29,863	·1	·2	77,879	86,689	8,810	.....
Cuttack.	Balasore	68,951	84,142	15,191	.....	24,595	30,329	21,591	26,122	6·3	7·2	44,356	53,813	9,457	.....
	Cuttack	79,693	97,722	18,029	.....	21,143	26,113	16,362	19,887	7·7	8	58,550	71,610	13,060	.....
	Pooree	20,878	25,985	5,107	.....	6,816	8,327	3,792	4,698	17·7	17	14,062	17,658	3,596	.....
	Total	1,69,522	2,07,849	38,327	.....	52,554	64,768	41,645	50,707	8·5	8·9	1,16,968	1,43,081	26,113	.....
Dacca.	Backergunge	82,745	85,540	2,795	.....	18,773	19,410	11,767	11,383	9·9	10·8	63,972	66,130	2,158	.....
	Cachar	63,746	72,897	9,151	.....	16,801	17,417	15,210	15,399	3·3	3·5	46,945	55,480	8,535	.....
	Dacca	1,02,337	1,31,730	29,403	.....	16,901	24,136	8,596	13,783	8·9	8·8	85,436	1,07,594	22,158	.....
	Furreedpore	17,003	23,162	6,159	.....	4,917	5,099	1,172	1,521	23·6	16·5	12,086	18,063	5,977	.....
	Mymensing	1,48,681	1,60,832	12,151	.....	21,351	24,060	14,246	16,871	5·3	5·1	1,27,330	1,36,752	9,422	.....
	Sylhet	78,647	89,989	11,342	.....	16,570	17,996	10,193	11,005	9·3	8·8	62,077	71,993	9,916	.....
	Total	4,93,149	5,64,150	71,001	.....	95,313	1,08,138	61,184	69,963	7·9	7·7	3,97,836	4,56,012	58,176	.....
Patna.	Chumparun	35,461	56,891	21,430	.....	11,045	11,189	.....	.....	31·1	19·7	24,416	45,702	21,286	.....
	Gya	1,39,406	1,91,195	51,789	.....	19,494	23,853	94	116	13·9	12·4	1,19,912	1,67,342	47,430	.....
	Patna	2,41,304	2,96,969	55,665	.....	22,236	22,372	623	848	9	7·2	2,19,068	2,74,597	55,529	.....
	Sarun	1,00,377	1,33,281	32,904	.....	13,032	11,755	.....	7	13	8·8	87,345	1,21,526	34,181	.....
	Shahabad	83,870	1,34,786	50,916	.....	11,982	12,661	.....	9	14·3	9·4	71,888	1,22,125	50,237	.....
	Tirhoot	1,21,514	1,37,968	16,444	.....	21,394	22,254	123	181	17·5	16	1,00,120	1,15,704	15,584	.....
	Total	7,21,932	9,51,080	2,29,148	.....	99,183	1,04,084	840	1,161	13·6	10·8	6,22,749	8,46,996	2,24,247	.....
Presidency.	Calcutta	8,94,402	11,06,758	2,12,356	.....	98,583	1,18,004	62,299	77,829	4·4	3·9	7,95,819	9,88,754	1,92,935	.....
	Jessore	45,296	57,264	11,968	.....	10,619	12,606	5,959	7,446	11·8	10·3	34,677	44,658	9,981	.....
	Nuddea	46,116	64,480	18,364	.....	12,989	14,745	6,938	9,181	15·4	10·1	33,127	49,735	16,608	.....
	24-Pergunnahs	1,25,233	1,65,242	40,009	.....	22,752	29,109	14,500	20,373	7·4	6	1,02,481	1,36,133	33,652	.....
	Total	11,11,047	13,93,744	2,82,697	.....	1,44,943	1,74,464	89,696	1,14,829	5·4	4·6	9,66,104	12,19,280	2,53,176	.....
Rajshahye.	Bograh	52,660	56,532	3,872	.....	15,533	16,158	11,745	12,688	9·2	7·9	37,127	40,374	3,247	.....
	Dinagepore...	49,533	52,228	2,695	.....	15,926	17,060	9,940	10,487	15·1	15·7	33,607	35,168	1,561	.....
	Maldah	57,099	69,611	12,512	.....	12,570	14,204	7,453	8,424	10·3	9·4	44,529	55,407	10,878	.....
	Moorshedabad	1,03,331	1,30,767	27,436	.....	22,565	24,755	15,033	18,183	8·5	5·8	80,766	1,06,012	25,246	.....
	Pubna	26,131	32,224	6,093	.....	6,855	7,982	2,452	3,110	18·6	16·7	19,276	24,242	4,966	.....
	Rajshahye	44,257	53,372	9,115	.....	13,707		6,868	8,324	18·3	15·1	30,550	38,234	7,684	.....
	Rungpore	1,62,003	1,91,382	29,379	.....	47,132	15,138 53,820	40,114	46,799	5·8	4·9	1,14,871	1,37,563	22,691	.....
	Total	4,95,014	5,86,116	91,102	.....	1,34,288	1,49,117	93,605	1,08,015	10·1	8·8	3,60,726	4,36,999	76,273	.....
	Grand Total	55,98,070	67,81,627	11,83,783	226	12,88,517	14,44,455	9,23,653	10,52,417	7·8	6·8	43,09,553	53,37,172	10,27,991	372
	12 Months in each year	61,06,985	67,81,627	6,74,642	.....	14,05,655	14,44,455	10,07,621	10,52,417	7·8	6·8	47,01,330	53,37,172	6,35,842	.....

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Table III.—*Demand, Collections, Remissions, and Net Balance of Excise Revenue, in*

Divisions.	Districts.	SPIRIT — Country Spirits. Demand.	Country Spirits. Collections.	Rum, or Spirits Manufactured in India in the English Method. Demand.	Rum. Collections.	Imported Wines and Spirituous and Fermented Liquors. Demand.	Imported Wines. Collections.
1	2	3	4	5	6	7	8
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills ...	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	92	92
	Kamroop	368	368	2,138	2,138	224	224
	Lukhimpore	.....	.....	.....	.....	164	164
	Nowgong	.....	.....	.....	.....	52	52
	Seebsaugor	1,865	1,865	.....	.....	41	41
	Total ...	2,233	2,233	2,138	2,138	573	573
Bhaugulpore.	Bhaugulpore	70,759	70,759	.....	.....	112	112
	Monghyr	86,705	86,705	276	276	1,300	1,300
	Purneah	27,441	27,441	12	12	240	240
	Sonthal Pergunnahs.						
	Deoghur	12,776	12,776	.....	.....	74	74
	Godda	9,199	9,199	.....	.....	.....	.....
	Nya-Doomka	2,359	2,359	.....	.....	.....	.....
	Pakour	5,606	5,606	.....	.....	.....	.....
	Rajmehal	13,806	13,806	.....	.....	237	237
	Total ...	2,28,651	2,28,651	288	288	1,963	1,963
Burdwan.	Bancoorah	11,460	11,460	784	784	.....	.....
	Beerbhoom	858	858	.....	.....	96	96
	Burdwan	20,187	20,187	204	204	1,314	1,314
	Hooghly	73,668	73,668	2,875	2,875	1,278	1,278
	Midnapore	11,270	11,270	236	236	546	546
	Total ...	1,17,443	1,17,443	4,099	4,099	3,234	3,234
Chittagong.	Bullooah	2,552	2,552	164	164	276	276
	Chittagong	4,062	4,062	.....	.....	364	364
	Tipperah	5,751	5,751	56	56	160	160
	Total ...	12,365	12,365	220	220	800	800
Chota-Nagpore.	Hazareebaugh	21,841	21,841	.....	.....	156	156
	Lohardugga	34,308	27,123	.....	.....	132	132
	Maunbhoom	9,478	9,478	.....	.....	153	153
	Singbhoom	1,987	1,987	.....	.....	.....	.....
	Total ...	67,614	60,429	.....	.....	441	441
Cooch-Behar.	Darjeeling	12,585	12,585	.....	.....	628	628
	Goalpara and Eastern Dooars ...	.....	.....	342	342	.....	.....
	Western Dooars	1,725	1,665	.....	.....	.....	.....
	Total ...	14,310	14,250	342	342	628	628
Cuttack.	Balasore	986	973	.....	.....	128	128
	Cuttack	8,392	8,392	441	441	451	451
	Pooree	2,300	2,300	.....	.....	.....	.....
	Total ...	11,678	11,665	441	441	579	579
Dacca.	Backergunge	5,578	5,578	15,345	15,345	1,372	1,372
	Cachar	3,193	3,193	3,686	3,686	333	333
	Dacca	26,941	26,941	8,114	8,114	1,496	1,496
	Furreedpore	8,130	8,130	72	72	80	80
	Mymensing	10,878	10,878	8,324	8,324	676	676
	Sylhet	2,947	2,947	1,399	1,399	132	132
	Total ...	57,667	57,667	36,940	36,940	4,089	4,089
Patna.	Chumparun	30,098	30,098	.....	.....	54	54
	Gya	87,237	87,237	.....	.....	136	136
	Patna	1,72,944	1,72,944	.....	.....	1,287	1,287
	Sarun	67,995	67,995	.....	.....	128	128
	Shahabad	64,836	64,836	.....	.....	383	383
	Tirhoot	37,879	37,879	.....	.....	208	208
	Total ...	4,60,989	4,60,989	.....	.....	2,196	2,196
Presidency.	Calcutta and Suburbs	1,84,374	1,84,374	5,09,024	5,09,024	38,633	38,633
	Jessore	16,226	16,226	3,214	3,214	196	196
	Nuddea	16,750	16,750	3,324	3,324	828	828
	24-Pergunnahs	18,927	18,927	22,404	22,404	2,267	2,267
	Total ...	2,36,277	2,36,277	5,37,966	5,37,966	41,924	41,924
Rajshahye.	Bograh	2,299	2,299	.....	.....	52	52
	Dinagepore	5,018	5,018	96	96	128	128
	Maldah	15,773	15,773	.....	.....	32	32
	Moorshedabad	26,565	26,565	2,568	2,568	864	864
	Pubna	5,625	5,625	.....	.....	192	192
	Rajshahye	9,998	9,998	.....	.....	190	190
	Rungpore	6,136	6,136	192	192	358	358
	Total ...	71,414	71,414	2,856	2,856	1,816	1,816
	Grand Total ...	12,80,641	12,73,383	5,85,290	5,85,290	58,243	58,243

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the Districts of the Lower Provinces, during 1867-68.

Provinces, during 1867-68.

OR DRUG.

1867-68.

Tari.		Pachwai.		Charas.		Siddhi, Sabzi, and Bhang.		Revenue.	Remissions.	Net Balance.
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Collections.		
9	10	11	12	13	14	15	16	31	32	33
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	.....	.....	.....	.....	.....	.....	446	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2,08,924	.....	.....
120	120	20	20	.....	.....	.....	.....	3,15,857	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,33,810	.....	16
.....	.....	.....	.....	.....	.....	.....	.....	2,65,643	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,91,450	.....	.....
120	120	20	20	.....	.....	.....	.....	16,16,130	.....	16
18,994	18,994	.....	.....	.....	.....	124	124	1,54,712	.....	.....
47,816	47,114	.....	.....	.....	.....	37	33	1,81,386	194	516
6,778	6,668	.....	.....	.....	.....	.....	.....	1,27,143	12	261
601	601	1,431	1,431	.....	.....	38	38	18,536	.....	.....
550	550	.....	.....	.....	.....	.....	.....	12,358	.....	.....
190	190	3,831	3,739	.....	.....	.....	.....	8,342	12	127
532	552	545	545	.....	.....	.....	.....	7,981	.....	.....
3,637	3,637	.....	.....	.....	.....	.....	.....	21,386	.....	.....
79,098	78,286	5,807	5,79[illegible]	.....	.....	199	195	5,31,843	218	904
28	28	5,408	5,408	.....	.....	80	80	25,310	.....	.....
247	247	33,558	33,558	12	12	26	26	50,069	.....	.....
3,797	3,691	36,194	35,891	104	96	77	77	1,07,611	383	35
10,696	10,696	352	352	435	435	378	378	2,16,483	.....	.....
2,200	2,200	443	443	.....	.....	148	148	95,435	.....	26
16,968	16,862	75,955	75,652	551	543	709	709	4,94,908	383	61
4	4	.....	.....	.....	.....	.....	.....	11,825	.....	.....
1,064	1,064	652	652	.....	.....	.....	.....	1,69,932	.....	.....
16	16	.....	.....	.....	.....	.....	.....	37,183	.....	.....
1,084	1,084	652	652	.....	.....	.....	.....	2,18,940	.....	.....
3,739	3,739	.....	.....	.....	.....	366	366	31,154	.....	.....
417	412	497	497	.....	.....	24	24	38,199	7,190	.....
333	333	3,336	3,336	.....	.....	318	318	25,452	.....	.....
.....	.....	439	439	.....	.....	.....	.....	5,370	.....	.....
4,489	4,484	4,272	4,272	.....	.....	708	708	1,00,175	7,190	.....
.....	.....	165	165	.....	.....	.....	.....	17,121	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	95,887	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,684	.....	60
.....	.....	165	165	.....	.....	.....	.....	1,16,692	.....	60
2,034	1,778	.....	.....	4	4	4	4	84,142	.....	381
17,083	16,225	.....	.....	.....	.....	143	143	97,722	657	293
3,925	3,925	.....	.....	.....	.....	381	381	25,985	.....	.....
23,042	21,928	.....	.....	4	4	528	528	2,07,849	657	674
67	67	.....	.....	12	12	.....	.....	85,540	.....	.....
.....	.....	68	68	.....	.....	.....	.....	72,897	.....	.....
261	261	21	21	15	15	15	15	1,31,730	.....	.....
.....	.....	8	8	.....	.....	.....	.....	23,162	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,60,832	.....	.....
5	5	5,800	5,800	.....	.....	.....	.....	89,989	.....	.....
333	333	5,897	5,897	27	27	15	15	5,64,150	.....	.....
16,779	16,583	.....	.....	.....	.....	7	7	56,891	130	66
93,055	89,825	.....	.....	.....	.....	122	122	1,91,195	.....	3,230
81,425	79,433	.....	.....	.....	.....	640	640	2,96,969	632	1,360
38,766	35,417	.....	.....	.....	.....	232	231	1,33,281	2,759	594
17,487	15,902	.....	.....	.....	.....	501	501	1,34,786	1,027	558
99,473	82,719	.....	.....	.....	.....	38	37	1,37,958	.....	16,755
3,46,985	3,19,879	.....	.....	.....	.....	1,540	1,538	9,51,080	4,548	22,563
41,456	41,456	.....	.....	3,616	3,616	2,874	2,874	11,06,758	.....	.....
180	180	8	8	36	36	.....	.....	57,264	.....	13
253	253	743	741	81	81	6	6	64,480	.....	2
18,298	17,947	56	56	300	298	185	183	1,65,242	.....	447
60,187	59,836	807	805	4,033	4,031	3,065	3,063	13,93,744	.....	461
11	11	237	237	.....	.....	4	4	56,532	.....	.....
841	841	195	195	.....	.....	.....	.....	52,228	.....	.....
6,300	6,300	172	172	.....	.....	.....	.....	69,611	.....	.....
7,605	7,347	9,992	9,893	.....	.....	.....	.....	1,30,767	.....	373
1	1	48	48	.....	.....	48	48	32,224	.....	.....
237	237	120	120	.....	.....	.....	.....	53,372	.....	.....
5	5	.....	.....	.....	.....	.....	.....	1,91,383	.....	.....
15,000	14,742	10,764	10,665	.....	.....	52	52	5,86,116	.....	373
5,47,306	5,17,554	1,04,339	1,03,843	4,615	4,605	6,816	6,808	67,81,627	12,996	25,113

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Table III.—*Demand, Collections, Remissions,*

Divisions.	Districts.	Majun. Demand.	Majun. Collections.	Madad. Demand.	Madad. Collections.	Chandu. Demand.	Chandu. Collections.	Spirits used for Arts, &c. Demand.	Spirits used for Arts, &c. Collections.
1	2	17	18	19	20	21	22	23	24
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	160	160	.....	.....	.....	.....
	Kamroop	.....	.....	364	364	364	364	.....	.....
	Lukhimpore	.....	.....	253	245	.....	.....	.....	.....
	Nowgong	.....	.....	332	332	.....	.....	.....	.....
	Seebsaugor	.....	.....	132	132	.....	.....	.....	.....
	Total	.....	.....	1,341	1,233	364	364	.....	.....
Bhaugulpore.	Bhaugulpore	.....	.....	515	515	88	88	.....	.....
	Monghyr	37	33	484	484	40	40	.....	.....
	Purneah	.....	.....	3,272	3,109	.....	.....	.....	.....
	Sonthal Pergunnahs.								
	Deoghur	23	23	.....	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....	.....	.....	.....
	Nya-Doomka	.....	.....	.....	.....	.....	.....	.....	.....
	Pakour	.....	.....	44	44	.....	.....	.....	.....
	Rajmehal	.....	.....	.....	.....	.....	.....	.....	.....
	Total	60	56	4,315	4,152	128	128	.....	.....
Burdwan.	Bancoorah	.....	.....	343	343	.....	.....	.....	.....
	Beerbhoom	.....	.....	192	192	.....	.....	.....	.....
	Burdwan	1	.....	973	973	.....	.....	.....	.....
	Hooghly	.....	.....	4,947	4,947	.....	.....	.....	.....
	Midnapore	4	4	1,534	1,5[illegible]8	.....	.....	.....	.....
	Total	5	4	7,989	7,963	.....	.....	.....	.....
Chittagong.	Bullooah	.....	.....	.....	.....	.....	.....	.....	.....
	Chittagong	.....	.....	716	716	308	308	.....	.....
	Tipperah	12	12	48	48	180	180	.....	.....
	Total	12	12	764	764	488	488	.....	.....
Chota-Nagpore.	Hazareebaugh	96	96	146	146	.....	.....	.....	.....
	Lohardugga	11	11	168	168	.....	.....	.....	.....
	Maunbhoom	.....	.....	530	530	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....	.....	.....	.....
	Total	107	107	844	844	.....	.....	.....	.....
Cooch-Behar.	Darjeeling	.....	.....	224	224	.....	.....	.....	.....
	Goalpara and Eastern Dooars	.....	.....	624	624	.....	.....	.....	.....
	Western Dooars ...	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	848	848	.....	.....	.....	.....
Cuttack.	Balasore	.....	.....	1,070	958	.....	.....	.....	.....
	Cuttack	.....	.....	1,220	1,136	.....	.....	.....	.....
	Pooree	36	36	200	200	.....	.....	.....	.....
	Total	36	36	2,490	2,294	.....	.....	.....	.....
Dacca.	Backergunge	25	25	103	103	168	168	.....	.....
	Cachar	.....	.....	251	251	.....	.....	.....	.....
	Dacca	108	108	48	48	1,586	1,586	.....	.....
	Furreedpore	.....	.....	415	415	.....	.....	.....	.....
	Mymensing	.....	.....	432	432	1,478	1,478	.....	.....
	Sylhet	.....	.....	1,210	1,210	72	72	.....	.....
	Total	133	133	2,459	2,459	3,304	3,304	.....	.....
Patna.	Chumparun	7	7	.....	.....	.....	.....	.....	.....
	Gya	.....	.....	70	70	.....	.....	.....	.....
	Patna	255	255	456	456	.....	.....	.....	.....
	Sarun	102	99	52	52	.....	.....	.....	.....
	Shahabad	106	106	12	12	.....	.....	.....	.....
	Tirhoot	64	64	313	313	.....	.....	.....	.....
	Total	534	531	903	903	.....	.....	.....	.....
Presidency.	Calcutta and Suburbs ...	1,212	1,212	12,155	12,155	4,239	4,239	1,725	1,725
	Jessore	.....	.....	472	472	.....	.....	.....	.....
	Nuddea	.....	.....	1,652	1,652	17	17	.....	.....
	24-Pergunnahs	56	55	9,198	9,107	372	372	.....	.....
	Total	1,268	1,267	23,490	23,386	4,618	4,618	1,725	1,725
Rajshahye.	Bograh	.....	.....	1,058	1,058	.....	.....	.....	.....
	Dinagepore	.....	.....	720	720	.....	.....	.....	.....
	Maldah	4	4	5,018	5,018	.....	.....	.....	.....
	Moorshedabad	.....	.....	1,784	1,784	823	807	.....	.....
	Pubna	.....	.....	1,880	1,880	.....	.....	.....	.....
	Rajshahye	12	12	1,569	1,569	.....	.....	.....	.....
	Rungpore	.....	.....	1,880	1,880	.....	.....	.....	.....
	Total	16	16	13,909	13,909	823	807	.....	.....
	Grand Total	2,171	2,162	59,252	58,755	9,725	9,709	1,725	1,725

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and Net Balance of Excise Revenue, in the Districts of the Lower Provinces, during 1867-68.

OR DRUG.					1867-68.			
Ganja.		Opium (Gross Sale Proceeds)		Miscellaneous.	Total Excise Revenue.		Remissions.	Net Balance.
Demand.	Collections.	Demand.	Collections.		Demand.	Collections.		
25	26	27	28	29	30	31	32	33
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
446	446	.....	.....	.....	446	446	.....	.....
538	538	2,08,120	2,08,120	14	2,08,924	2,08,924	.....	.....
5,046	5,046	3,07,186	3,07,186	27	3,15,857	3,15,857	.....	.....
153	145	3,33,256	3,33,256	.....	3,33,826	3,33,810	.....	16
44	44	2,64,660	2,64,660	555	2,65,643	2,65,643	.....	.....
.....	.....	4,89,412	4,89,412	.....	4,91,450	4,91,450	.....	.....
6,227	6,219	16,02,634	16,02,634	596	16,16,146	16,16,130	.....	16
38,046	38,046	25,840	25,840	234	1,54,712	1,54,712	.....	.....
42,192	42,192	3,196	3,196	13	1,82,096	1,81,386	194	516
57,829	57,830	31,820	31,820	23	1,27,415	1,27,142	12	261
3 592	3,592	.....	.....	1	18,536	18,536	.....	.....
2,598	2,598	.....	.....	11	12,358	12,358	.....	.....
2,101	2,054	.....	.....	.....	8,481	8,342	12	127
1,254	1,254	.....	.....	.....	7,981	7,981	.....	.....
3,635	3,635	.....	.....	71	21,386	21,386	.....	.....
1,51,247	1,51,200	60,856	60,856	353	5,32,965	5,31,843	218	904
1,900	1,900	5,307	5,307	.....	25,310	25,310	.....	.....
5,875	5,875	8,998	8,998	207	50,069	50,069	.....	.....
13,781	13,781	31,223	31,223	174	1,08,029	1,07,611	383	35
19,478	19,478	1,02,124	1,02,124	252	2,16,483	2,16,483	.....	.....
11,033	11,033	67,991	67,991	56	95,461	95,435	.....	26
52,067	52,067	2,15,643	2,15,643	689	4,95,352	4,94,908	383	61
7,188	7,188	1,641	1,641	.....	11,825	11,825	.....	.....
17,384	17,384	1,44,595	1,44,595	787	1,69,932	1,69,932	.....	.....
26,224	26,224	4,632	4,632	104	37,183	37,183	.....	.....
50,796	50,796	1,50,868	1,50,868	891	2,18,940	2,18,940	.....	.....
3,742	3,742	924	924	144	31,154	31,154	.....	.....
5,694	5,694	4,136	4,136	2	45,389	38,199	7,190	.....
6,041	6,041	5,258	5,258	5	25,453	25,453	.....	.....
305	305	2,618	2,618	21	5,370	5,370	.....	.....
15,782	15,782	12,936	12,936	172	1,07,365	1,00,175	7,190	.....
1,827	1,827	1,562	1,562	130	17,121	17,121	.....	.....
7,141	7,141	87,780	87,780	.....	95,887	95,887	.....	.....
743	743	1,276	1,276	.....	3,744	3,684	.....	60
9,711	9,711	90,618	90,618	130	1,16,752	1,16,692	.....	60
1,029	1,029	79,266	79,266	2	84,523	84,142	.....	381
10,556	10,548	60,346	60,346	40	98,672	97,722	657	293
4,885	4,885	14,256	14,256	2	25,985	25,985	.....	.....
16,470	16,462	1,53,868	1,53,868	44	2,09,180	2,07,849	657	674
26,684	26,684	34,540	34,540	1,646	85,540	85,540	.....	.....
18,597	18,597	46,728	46,728	41	72,897	72,897	.....	.....
51,295	51,295	41,825	41,825	5	1,31,730	1,31,730	.....	.....
9,833	9,833	4,616	4,616	8	23,162	23,162	.....	.....
87,774	87,774	51,194	51,194	76	1,60,832	1,60,832	.....	.....
45,028	45,028	33,396	33,396	.....	89,989	89,989	.....	.....
2,39,211	2,39,211	2,12,299	2,12,299	1,776	5,64,150	5,64,150	.....	.....
10,132	10,132	.....	.....	10	57,037	56,891	130	66
13,486	13,486	208	208	111	1,94,425	1,91,195	.....	3,230
39,491	39,491	1,872	1,872	591	2,98,961	2,96,969	632	1,360
29,312	29,312	16	16	31	1,36,634	1,33,281	2,759	594
53,004	53,004	20	20	22	1,36,371	1,34,786	1,027	558
16,263	16,263	400	400	75	1,54,713	1,37,958	.....	16,755
1,61,688	1,61,688	2,516	2,516	840	9,78,191	9,51,080	4,548	22,563
70,258	70,258	2,36,170	2,36,170	1,032	11,06,758	11,06,758	.....	.....
14,335	14,335	22,594	22,594	3	57,277	57,264	.....	13
12,923	12,923	27,860	27,860	45	64,482	64,480	.....	2
31,674	31,674	61,820	61,820	132	1,65,689	1,65,242	.....	447
1,29,190	1,29,190	3,48,444	3,48,444	1,212	13,94,206	13,93,744	.....	462
14,357	14,357	38,500	38,500	14	56,532	56,532	.....	.....
13,407	13,407	31,823	31,823	.....	52,228	52,228	.....	.....
15,842	15,842	26,444	26,444	26	69,611	69,611	.....	.....
25,577	25,577	55,176	55,176	186	1,31,140	1,30,767	.....	373
14,992	14,992	9,438	9,438	.....	32,224	32,224	.....	.....
15,874	15,874	25,261	25,261	111	53,372	53,372	.....	.....
40,801	40,801	1,42,010	1,42,010	.....	1,91,382	1,91,382	.....	.....
1,40,850	1,40,850	3,28,652	3,28,652	337	5,86,489	5,86,116	.....	373
9,73,239	9,73,176	31,79,334	31,79,334	7,040	68,19,736	67,81,627	12,996	25,113

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Table IV.—*Comparative Statement of* CHARGES *against the* EXCISE REVENUE *of the Lower Provinces in—*

DIVISIONS.	DISTRICTS.	1866-67. Salary of the Excise Office Establishment.	Travelling allowance, ditto.	Salary of the Mufussil Establishment.	Ditto of the Establishment at Head Quarters.	Proportion of the Salary of the *Deputy Collector* who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto ditto of his Establishment, similarly calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent Charges debitable to Excise, (such as construction and repairs of Public Distillery buildings, &c., &c.)	Cost of conveying Opium, (charges disbursed whether at the Presidency or in the District).	TOTAL.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
ASSAM.	Cossyah and Jynteah Hills...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	110	.....	.....	60,703	.....	.....	800	61,613
	Kamroop	.....	.....	.....	726	.....	.....	93,203	.....	893	1,943	96,855
	Luckimpore	.....	.....	.....	.....	.....	.....	1,07,430	.....	.....	612	1,08,042
	Nowgong	.....	.....	.....	.....	.....	.....	76,169	.....	.....	235	76,404
	Seebsaugor	.....	.....	.....	.....	.....	.....	1,54,381	.....	.....	1,172	1,55,553
	Total ...	.....	.....	.....	836	.....	.....	4,91,976	.....	893	4,762	4,98,467
BHAUGULPORE.	Bhaugulpore	1,264	63	5,070	1,320	1,650	.....	7,641	223	1,579	1	18,811
	Monghyr	1,045	118	6,402	1,320	2,750	275	949	317	1,814	.....	14,990
	Purneah	1,540	.....	5,249	1,145	1,200	.....	11,230	253	426	.....	21,043
								.....	98			
	Sonthal Pergunnahs.											
	Deoghur	223	.....	1,200	480	.....	.....			67	.....	2,068
	Godda	275	54	880	440	.....	.....	.....	64	246	.....	1,959
	Nya-Doomka	228	.....	1,207	480	.....	.....	.....	98	211	.....	2,224
	Pakour	240	20	747	747	.....	.....	.....	99	394	.....	2,247
	Rajmehal	275	10	434	878	.....	.....	.....	66	206	.....	1,869
	Total ...	5,090	265	21,189	6,810	5,600	275	19,820	1,218	4,943	1	65,211
BURDWAN.	Bancoorah	428	.....	1,199	676	600	22	1,501	.....	91	8	4,525
	Beerbhoom	522	.....	1,748	1,023	825	50	2,204	65	635	23	7,095
	Burdwan	868	.....	4,789	1,161	1,266	.....	8,200	45	705	19	17,053
	Hooghly	982	.....	4,833	1,620	3,350	83	27,361	94	447	52	39,322
	Midnapore	781	63	3,499	855	2,075	.....	19,214	155	834	97	27,573
	Total ...	3,581	63	16,068	5,335	8,616	155	58,480	359	2,712	199	95,568
CHITTAGONG.	Bullooah	.....	.....	659	548	556	248	571	65	478	.....	3,125
	Chittagong	.....	.....	2,889	.....	1,833	861	35,429	.....	2,239	104	43,355
	Tipperah	987	.....	1,648	.....	283	.....	1,371	34	451	11	4,785
	Total ...	987	.....	5,196	548	2,672	1,109	37,371	99	3,168	115	51,265

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Chota-Nagpore.	Hazareebaugh	364	12	4,942	.....	2,440	.....	246	188	24	.....		8,216
	Lohardugga	.....	.....	3,129	1,546	.....	.....	747	193	758	.....		6,373
	Maunbhoom	.....	.....	3,685	977	2,520	.....	1,261	94	322		18	8,877
	Singbhoom	.....	.....	562	320	.....	.....	718	63	385		27	2,075
	Total ...	364	12	12,318	2,843	4,960	.....	2,972	538	1,489		45	25,541
Cooch-Behar.	Darjeeling	.....	.....	.....	.....	.....	.....	508	.....	.....	.....		508
	Goalpara & Eastern Dooars	.....	.....	.....	110	.....	.....	25,317	.....	.....		4	25,431
	Western Dooars	.....	.....	.....	.....	.....	.....	239	.....	.....		6	245
	Total ...	.....	.....	.....	110	.....	.....	26,064	.....	.....		10	26,184
Cuttack.	Balasore	.....	.....	1,583	687	548	28	21,591	95	35		26	24,595
	Cuttack	794	.....	2,270	.....	1,320	137	16,262	179	181	.....		21,143
	Pooree	.....	.....	1,745	587	547	.....	3,792	64	81	.....		6,816
	Total ...	794	.....	5,600	1,274	2,415	165	41,645	338	297		26	52,554
Dacca.	Backergunge	.....	.....	4,456	1,005	1,325	.....	11,767	64	65		91	18,773
	Cachar	583	.....	582	.....	.....	.....	15,210	.....	426	.....		16,801
	Dacca	1,236	.....	4,394	.....	1,200	.....	8,596	.....	786		189	16,401
	Furreedpore	.....	.....	2,022	891	550	.....	1,172	36	236		10	4,917
	Mymensing	1,067	.....	3,311	1,177	413	.....	14,246	.....	1,137	.....		21,351
	Sylhet	763	.....	3,480	1,455	.....	.....	10,193	.....	595		84	16,570
	Total ...	3,649	.....	18,745	4,528	3,488	.....	61,184	100	3,245		374	95,313
Patna.	Chumparun...	1,029	.....	6,351	1,274	1,619	.....	.....	309	463	.....		11,045
	Gya	.....	.....	12,892	2,491	2,125	.....	94	407	1,485	.....		19,494
	Patna	1,130	.....	13,431	2,598	1,200	.....	623	352	2,893	.....		22,236
	Sarun	1,384	.....	6,730	1,265	1,035	.....	.....	284	2,334	.....		13,032
	Shahabad	1,231	.....	6,403	926	1,600	.....	.....	164	1,658	.....		11,982
	Tirhoot	2,680	.....	11,501	3,707	754	.....	123	544	2,085	.....		21,394
	Total ...	7,463	.....	57,308	12,261	8,333	.....	840	2,060	10,918	.....		99,183
Presidency.	Calcutta and Suburbs	11,464	1,727	14,970	.....	6,000	.....	62,299	80	2,043	.....		98,583
	Jessore	799	.....	1,788	1,125	825	.....	5,959	3	100		20	10,619
	Nuddea	660	.....	3,353	.....	1,375	.....	6,938	70	578		15	12,989
	24-Pergunnahs	985	.....	4,367	660	1,925	.....	14,500	34	220		61	22,752
	Total ...	13,908	1,727	24,478	1,785	10,125	.....	89,696	187	2,941		96	1,44,943
Rajshahye.	Bograh	1,000	.....	1,159	1,274	.....	.....	11,745	74	239		42	15,533
	Dinagepore	1,044	30	4,628	.....	.....	.....	9,940	33	162		89	15,926
	Maldah	825	.....	3,883	.....	437	.....	7,453	33	116		83	12,570
	Moorshedabad	1,088	8	4,295	.....	1,412	.....	15,033	165	552		13	22,565
	Pubna	570	.....	1,642	873	1,100	.....	2,452	96	108		14	6,855
	Rajshahye	.....	.....	3,627	.....	1,600	784	6,868	33	793		2	13,707
	Rungpore	1,002	.....	3,215	1,359	.....	.....	40,114	164	138		1,140	47,133
	Total ...	5,329	38	22,449	3,506	4,549	784	93,605	598	2,108		1,322	1,34,288
	Grand Total ...	41,165	2,105	1,83,351	39,836	50,758	2,488	9,23,653	5,497	33,714		6,950	12,88,517
	12 Months in each year...	44,907	2,296	2,00,019	43,458	55,372	2,714	10,07,622	5,997	35,688		7,582	14,05,655

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Table IV.—*(Continued).—Comparative Statement of Charges against the Excise Revenue of the Lower Provinces in*

DIVISIONS.	DISTRICTS.	1867-68. Salary of the Excise Office Establishment.	Travelling allowance of ditto	Salary of the Mufussil Establishment.	Ditto of the Establishment at Head-Quarters.	Proportion of the salary of the *Deputy Collector* who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto ditto of his Establishment, similarly calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent charges debitable to Excise, (such as construction and repairs of public Distillery buildings, &c., &c.)	Cost of conveying Opium (charges disbursed whether at the Presidency or in the District).	TOTAL.	Increase.	Decrease.
		14	15	16	17	18	19	20	21	22	23	24	25	26
		Rupees	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
ASSAM.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	120	.....	.....	68,585	.....	.....	740	69,445	7,832	.....
	Kamroop	.....	.....	.....	792	.....	.....	1,01,232	.....	62	1,350	1,03,436	6,581	.....
	Luckimpore	.....	.....	.....	.....	.....	.....	1,09,823	.....	.....	1,079	1,10,902	2,860	.....
	Nowgong	.....	.....	.....	.....	.....	.....	87,218	.....	.....	2,724	89,942	13,538	.....
	Seebsaugor	.....	.....	.....	.....	.....	.....	1,61,284	.....	.....	2,659	1,63,943	8,390	.....
	Total ...	.....	.....	.....	912	.....	.....	5,28,142	.....	62	8,552	5,37,668	39,201	.....
BHAUGULPORE.	Bhaugulpore...	1,299	5	5,505	1,498	1,717	.....	11,709	100	1,383	2	23,318	4,407	.....
	Monghyr	1,140	187	6,984	1,440	3,400	300	1,448	.....	1,999	1	16,899	1,909	.....
	Purneah	1,534	35	5,683	1,259	2,100	.....	11,535	33	1,050	51	23,280	2,237	.....
	Sonthal Pergunnahs.													
	Deoghur	300	18	1,260	480	.....	.....	.....	.....	207	.....	2,265	197	.....
	Godda	300	25	960	480	.....	.....	.....	.....	189	.....	1,954	.....	5
	Nya-Doomka	300	57	1,440	480	.....	.....	.....	.....	150	.....	2,427	203	.....
	Pakour	240	9	700	700	.....	.....	.....	.....	69	.....	1,718	.....	529
	Rajmehal	300	.....	459	923	.....	.....	.....	.....	125	.....	1,807	.....	62
	Total ...	5,413	336	2,991	7,260	7,217	300	24,692	133	5,172	54	73,568	8,953	506
BURDWAN.	Bancoorah	360	.....	1,308	738	600	24	1,749	.....	65	8	4,852	327	.....
	Beerbhoom	456	.....	1,900	1,116	868	150	2,965	.....	54	19	7,528	433	.....
	Burdwan	947	17	5,472	1,255	1,500	.....	10,290	7	588	28	20,104	3,051	.....
	Hooghly	879	45	5,364	1,623	4,200	90	33,654	.....	648	68	46,571	7,249	.....
	Midnapore	923	34	4,367	967	2,250	.....	22,406	.....	690	105	31,742	4,169	.....
	Total ...	3,565	96	18,411	5,699	9,418	264	71,064	7	2,045	228	1,10,797	15,239	.....
CHITTAGONG.	Bulloosh	.....	.....	759	651	572	275	541	.....	558	.....	3,356	231	.....
	Chittagong	.....	.....	3,298	.....	1,500	924	47,651	.....	.....	2,182	55,555	12,300	.....
	Tipperah	1,096	.....	1,975	.....	1,063	.....	1,527	64	866	.....	6,591	1,806	.....
	Total ...	1,096	.....	6,032	651	3,135	1,199	49,719	64	1,424	2,182	65,502	14,237	.....

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Chota-Nagpore.	Hazareebaugh	567	31	5,323	.....	1,200	.....	304	.....	241	.....	7,566	.....	650
	Lohardugga	.....	.....	3,198	1,686	.....	.....	1,363	.....	878	38	7,163	790	.....
	Maunbhoom	.....	.....	4,063	864	1,895	.....	1,733	.....	1,037	35	9,627	750	.....
	Singbhoom	.....	.....	682	360	.....	.....	863	.....	59	26	1,990	.....	85
	Total ...	567	31	13,166	2,910	3,095	.....	4,263	.....	2,215	99	26,346	1,540	735
Cooch-Behar.	Darjeeling	.....	.....	.....	.....	.....	.....	515	.....	.....	.....	515	7	.....
	Goalpara and Eastern Dooars	.....	.....	.....	120	.....	.....	28,927	.....	.....	.....	29,047	3,616	.....
	Western Dooars	.....	.....	.....	.....	.....	.....	421	.....	.....	20	441	196	.....
	Total ...	.....	.....	.....	120	.....	.....	29,863	.....	.....	20	30,003	3,819	.....
Cut-tack.	Balasore	.....	.....	1,855	901	750	28	26,122	34	572	67	30,329	5,734	.....
	Cuttack	1,008	.....	2,012	1,135	1,440	150	19,887	3	348	129	26,112	4,969	.....
	Pooree	.....	.....	2,188	706	547	.....	4,698	.....	188	.....	8,327	1,511	.....
	Total ...	1,008	.....	6,055	2,742	2,737	178	50,707	37	1,108	196	64,768	12,214	.....
Dacca.	Backergunge...	.....	.....	4,840	958	1,550	.....	11,383	.....	588	91	19,410	637	.....
	Cachar	788	2	958	.....	.....	.....	15,399	3	147	120	17,417	616	.....
	Dacca	1,148	.....	6,382	.....	1,250	.....	13,783	12	1,426	135	24,136	7,235	.....
	Furreedpore	.....	.....	2,202	809	290	.....	1,531	64	204	9	5,099	182	.....
	Mymensing	1,158	.....	3,686	1,284	450	.....	16,871	.....	517	114	24,090	2,729	.....
	Sylhet	847	.....	3,739	1,596	.....	.....	11,005	.....	786	23	17,996	1,426	.....
	Total ...	3,941	2	21,807	4,647	3,540	.....	69,962	79	3,668	492	1,09,138	12,825	.....
Patna.	Chumparun	1,018	.....	5,340	1,434	2,500	.....	.....	39	858	.....	11,189	144	.....
	Gya	1,184	35	16,376	2,205	2,100	.....	116	.....	1,837	.....	23,853	4,359	.....
	Patna	1,166	.....	13,151	2,812	1,800	.....	848	.....	2,595	.....	22,372	136	.....
	Sarun	1,080	116	7,070	1,411	800	.....	7	101	1,170	.....	11,755	.....	1,277
	Shahabad	1,320	6	6,549	1,164	1,600	.....	9	7	2,006	.....	12,661	679	.....
	Tirhoot	2,970	.....	10,693	4,044	1,660	.....	181	190	2,516	.....	23,254	860	.....
	Total ...	8,738	157	59,179	13,070	10,460	.....	1,161	337	10,982	.....	1,04,084	6,178	1,277
Presi-dency.	Calcutta and Suburbs	12,282	1,902	16,464	.....	6,000	.....	77,829	214	3,300	13	1,18,004	19,431	.....
	Jessore	754	.....	1,761	1,179	926	.....	7,446	4	487	49	12,606	1,987	.....
	Nuddea	698	.....	3,651	.....	250	.....	9,181	39	867	59	14,745	1,756	.....
	24-Pergunnahs	1,020	.....	4,385	720	2,151	.....	20,373	6	363	91	29,109	6,357	.....
	Total ...	14,754	1,902	26,261	1,899	9,327	.....	1,14,829	263	5,017	212	1,74,464	29,531	.....
Rajshahye.	Bograh	655	.....	1,266	1,390	.....	.....	12,688	.....	107	52	16,158	625	.....
	Dinagepore	1,140	32	5,049	.....	.....	.....	10,487	.....	300	52	17,060	1,134	.....
	Maldah	712	.....	4,280	.....	495	.....	8,424	.....	293	.....	14,204	1,634	.....
	Moorshedabad	1,177	.....	4,835	.....	.....	.....	18,183	11	526	23	24,755	2,190	.....
	Pubna	600	.....	1,821	972	900	.....	3,110	.....	562	17	7,982	1,127	.....
	Rajshahye	.....	.....	3,969	.....	1,800	424	8,324	.....	597	24	15,138	1,431	.....
	Rungpore	1,195	.....	3,785	1,394	.....	.....	46,799	.....	47	600	53,820	6,683	.....
	Total ...	5,479	32	25,005	3,756	3,195	424	1,08,015	11	2,432	768	1,49,117	14,829	.....
	Grand Total ...	44,561	2,556	1,98,907	43,666	52,124	2,365	10,53,417	931	34,125	12,803	14,44,455	1,58,546	2,608
	12 Months in each year	44,561	2,556	1,98,907	43,666	52,124	2,365	10,53,417	931	34,125	12,803	14,44,455	39,800	.....

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Table V.—*Country*

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year. Average of 1862-67. Fixed Duty System.	Average of 1862-67. Monthly Tax System.	1866-67. Fixed Duty System.	1866-67. Monthly Tax System.	1867-68. Fixed Duty System.	1867-68. Monthly Tax System.
1	2	3	4	5	6	7	8
Assam.	Kamroop	.....	.....	.....	.....	.....	5
	Seebsaugor	.....	3	.....	6	.....	10
	Total ...	.....	3	.....	6	.....	15
Bhaugulpore.	Bhaugulpore	225	122	267	.....	282	.....
	Monghyr	216	249	237	.....	379	.....
	Purneah	218	.....	191	.....	154	.....
	Sonthal Pergunnahs.						
	Deoghur	.....	.....	47	.....	110	.....
	Godda	138	90	91	.....	90	.....
	Nya-Doomka	133	.....	33	.....	25	.....
	Pakour	.....	32	37	.....	38	.....
	Rajmehal	.....	.....	104	.....	89	.....
	Total ...	930	493	1,007	.....	1,167	.....
Burdwan.	Bancoorah	35	221	35	.....	81	.....
	Beerbhoom	2	130	8	.....	4	.....
	Burdwan	45	42	45	.....	58	.....
	Hooghly	185	.....	173	.....	178	.....
	Midnapore	6	103	33	96	72	.....
	Total ...	273	496	294	96	393	.....
Chittagong.	Bullooah	36	7	48	.....	35	.....
	Chittagong	50	.....	53	.....	51	.....
	Tipperah	52	6	53	.....	47	.....
	Total ...	138	13	154	.....	133	.....
Chota-Nagpore.	Hazareebaugh	32	432	54	.....	98	.....
	Lohardugga	64	278	151	91	111	78
	Maunbhoom	8	530	26	.....	43	.....
	Singbhoom	2	26	11	.....	7	16
	Total ...	106	1,266	242	91	259	94
Cooch-Behar.	Darjeeling	.....	1	.....	1	.....	51
	Western Dooars	.....	.....	.....	12	.....	8
	Total ...	.....	1	.....	13	.....	59
Cuttack.	Balasore	11	7	11	.....	11	.....
	Cuttack	15	47	17	.....	20	.....
	Pooree	13	51	10	8	11	8
	Total ...	39	105	38	8	42	8
Dacca.	Backergunge	3	2	14	3	19	4
	Cachar	27	.....	28	.....	27	.....
	Dacca	91	.....	66	.....	62	.....
	Furreedpore	37	.....	24	.....	28	.....
	Mymensingh	.....	.....	.....	.....	.....	.....
	Sylhet	22	.....	28	.....	25	.....
	Total ...	180	2	160	3	161	4
Patna.	Chumparun	193	79	192	.....	166	.....
	Gya	326	.....	346	.....	426	.....
	Patna	315	.....	343	.....	382	.....
	Sarun	170	311	150	.....	259	.....
	Shahabad	186	76	147	.....	231	.....
	Tirhoot	1,114	532	277	.....	260	.....
	Total ...	2,304	998	1,455	.....	1,724	.....
Presidency.	Calcutta and Suburbs	.....	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....	.....
	Nuddea	16	.....	.....	.....	26	.....
	24-Pergunnahs...	.....	.....	.....	.....	.....	.....
	Total ...	16	.....	.....	.....	26	.....
Rajshahye.	Bograh	36	.....	34	.....	34	.....
	Dinagepore	68	.....	29	.....	38	.....
	Maldah	154	.....	157	.....	129	.....
	Moorshedabad	23	44	23	.....	27	.....
	Pubna	42	.....	42	.....	41	.....
	Rajshahye	44	.....	41	.....	45	.....
	Rungpore	39	.....	56	.....	60	.....
	Total ...	406	44	382	.....	374	.....
	Grand Total ...	4,392	3,421	3,732	217	4,279	180
	12 Months in each year ...	.....	.....	4,071	237	4,279	180

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Spirits.

Districts for which there are no entries.

Quantities Charged with Duty.			Revenue. Annual Average of 1862-67.					1867-68, compared with 1866-67.			
								Consumption.		Revenue.	
Annual Average of 1862-67.	In 1866-67.	In 1867-68.	License Fees.		Public Distillery Fees.	Still-head Duty.	Total.	Gross Gallons.		Rupees.	
Gross Gallons.	Gross Gallons.	Gross Gallons.	Fixed Duty System.	Monthly Tax System.					Decrease.	Increase.	Decrease.
9	10	11	12	13	14	15	16		28	29	30
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	.....	.....	.....	.....	.....	.....	.....		.....	366	.....
.....	.....	.....	.....	285	.....	.....	285		.....	1,327	.....
.....	.....	.....	.....	285	.....	.....	285		.....	1,695	.....
1,35,646	1,11,928	1,65,141	6,510	26,877	3,714	35,736	72,837		.....	28,909	.....
1,18,331	76,588	1,31,421	6,501	48,141	3,693	52,896	1,11,231		.....	36,339	.....
35,593	23,075	27,479	14,427	.....	1,110	17,347	32,854		.....	6,609	.....
.....	9,360	32,674	.....	.....	.....	.....	.....		.....	9,352	.....
32,454	17,495	19,928	2,871	19,249	3,039	6,289	31,448		.....	2,116	.....
10,612	5,271	4,624	833	7,134	333	2,088	10,388		647	259	.....
5,520	6,537	8,113	551	2,695	173	1,402	4,821		.....	1,585	.....
.....	28,001	33,939	1,414	7,439	809	5,872	15,534		.....	3,232	.....
3,38,156	2,78,162	4,23,319	33,107	1,11,535	12,871	1,21,548	2,79,061		647	88,401	.....
2,450	2,113	11,528	1,148	19,837	154	1,866	23,005		.....	8,596	.....
1,089	1,068	476	26	3,781	46	887	4,740		592	.....	350
7,271	5,228	16,628	1,942	3,532	417	13,246	19,137		.....	9,498	.....
29,616	18,807	30,568	6,472	.....	468	61,325	68,265		.....	25,693	.....
2,684	1,522	7,064	189	11,970	42	5,867	18,068		.....	.....	2,212
43,140	28,738	66,264	9,777	39,120	1,127	83,191	1,33,215		592	43,787	2,562
2,183	1,903	1,913	343	1,939	101	2,116	4,439		.....	93	.....
2,614	2,236	5,818	303	.....	82	2,895	3,280		.....	2,223	.....
5,662	4,540	4,634	609	711	333	5,691	7,344		.....	255	.....
10,459	8,679	12,365	1,345	2,650	516	10,612	15,123		.....	2,571	.....
13,222	28,455	55,892	808	51,713	742	3,780	57,133		.....	10,565	.....
12,552	19,448	22,600	1,085	49,585	529	4,499	55,698		.....	2,945	.....
1,398	1,701	20,210	233	32,425	260	558	33,476		.....	8,043	.....
868	4,341	4,810	36	5,539	54	200	5,888		.....	.....	372
28,040	53,945	1,03,512	2,252	1,39,312	1,585	9,046	1,52,195		.....	21,553	372
.....	.....	.....	.....	9,753	.....	.....	9,753		.....	1,127	.....
.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	127
.....	.....	.....	.....	9,753	.....	.....	9,753		.....	1,127	127
668	426	779	197	285	21	653	1,156		.....	443	.....
8,818	5,280	9,252	389	3,534	182	9,358	13,463		.....	3,252	.....
1,977	1,580	2,716	243	2,652	31	1,739	4,665		.....	829	.....
11,463	7,286	12,747	829	6,471	234	11,750	19,284		.....	4,524	.....
4,275	2,257	2,303	51	250	264	7,289	7,854		.....	703	.....
1,392	2,173	2,265	492	.....	95	1,971	2,558		.....	326	.....
11,782	8,879	10,792	2,684	.....	777	22,727	26,188		.....	3,796	.....
2,888	2,342	3,338	823	.....	184	4,973	5,980		63	2,703	.....
6,107	6,296	6,233	.....	.....	383	10,550	10,933		.....	.....	389
1,823	1,333	1,734	377	.....	113	2,296	2,786		.....	728	.....
28,267	23,280	26,665	4,427	250	1,816	49,816	56,309		63	8,256	389
83,968	42,345	56,707	4,936	6,154	1,318	14,598	27,006		.....	12,815	.....
4,43,648	1,49,046	3,58,144	15,261	.....	6,932	75,971	98,164		.....	42,828	.....
6,13,552	5,65,592	9,26,953	12,873	.....	13,246	1,61,518	1,87,637		.....	53,152	.....
3,20,294	2,06,020	3,60,945	7,449	59,948	4,648	46,150	1,18,195		.....	25,932	.....
3,24,653	1,91,344	3,47,242	6,749	24,882	3,200	38,053	72,884		.....	29,580	.....
1,34,785	83,758	84,048	10,059	15,827	2,122	31,155	59,163		.....	6,369	.....
19,20,900	12,38,105	21,34,039	57,327	1,06,811	31,466	3,67,445	5,63,049		.....	1,70,676	.....
57,657	44,905	70,645	.....	.....	2,593	1,38,373	1,40,966		.....	69,871	.....
5,263	5,031	6,956	.....	.....	71	11,095	11,166		.....	4,480	.....
6,261	3,894	7,060	1,066	.....	103	13,167	14,336		.....	7,883	.....
7,058	5,476	7,590	.....	.....	42	14,702	14,744		.....	5,330	.....
76,239	59,306	92,151	1,066	.....	2,809	1,77,337	1,81,212		.....	87,564	.....
1,179	1,205	1,540	781	.....	126	1,179	2,086		.....	306	.....
3,358	2,698	3,329	1,129	.....	105	3,531	4,765		.....	834	.....
7,737	6,054	8,854	2,830	.....	902	7,592	11,324		.....	5,236	.....
13,886	8,828	13,311	410	5,860	659	26,071	33,000		.....	7,413	.....
3,199	2,116	2,867	.....	1,995	455	3,251	5,701		.....	1,388	.....
5,408	4,655	6,363	1,548	.....	169	6,661	8,378		.....	2,726	.....
3,762	3,776	4,942	956	.....	117	3,701	4,774		.....	1,502	.....
38,529	29,332	41,206	7,654	7,855	2,533	51,986	70,028		.....	19,405	.....
24,95,193	17,26,833	29,12,268	1,17,784	4,34,042	54,957	8,82,731	14,79,514		1,302	4,49,559	3,450
.....	18,83,818	29,12,268	.....	.....	.....	.....	.....		.....	3,70,902	.....

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Divisions.	Districts.	Maximum Number of I		
		Average of 1862-67.		
		Fixed Duty System.	Monthly Tax System.	Fixed Syst
1	2	3	4	5
Assam.	Kamroop	.....	.....	...
	Seebsaugor	.....	3	...
	Total ...	.....	3	...
Bhagulpore.	Bhagulpore	225	122	
	Monghyr	216	249	
	Purneah	218	.....	
	Sonthal Pergunnahs.			
	Deoghur	.....	.....	
	Godda	138	90	
	Nya-Doomka	133	.....	
	Pakour	.....	32	
	Rajmehal	.....	.....	
	Total ...	930	493	
Burdwan.	Bancoorah	35	221	
	Beerbhoom	2	130	
	Burdwan	45	42	
	Hooghly	185	.....	
	Midnapore	6	103	
	Total ...	273	496	
Chittagong.	Bullooah	36	7	
	Chittagong	50	.....	
	Tipperah	52	6	
	Total ...	138	13	
Chota-Nagpore.	Hazareebaugh	32	432	
	Lohardugga	64	278	
	Maunbhoom	8	530	
	Singbhoom	2	26	
	Total ...	106	1,266	
Cooch-Behar.	Darjeeling	.....	1	..
	Western Dooars	.....	.....	..
	Total ...	.....	1	...
Cuttack.	Balasore	11	7	
	Cuttack	15	47	
	Pooree	13	51	
	Total ...	39	105	
Dacca.	Backergunge	3	2	
	Cachar	27	.....	
	Dacca	91	.....	
	Furreedpore	37	.....	
	Mymensingh	.....	.....	..
	Sylhet	22	.....	
	Total ...	180	2	
Patna.	Chumparun	193	79	
	Gya	326	.....	
	Patna	315	.....	
	Sarun	170	311	
	Shahabad	186	76	
	Tirhoot	1,114	532	
	Total ...	2,304	998	
Presidency.	Calcutta and Suburbs	.....	.....	
	Jessore	.....	.....	
	Nuddea	16	.....	
	24-Pergunnahs...	.....	.....	
	Total ...	16	.....	
Rajshahye.	Bograh	36	.....	
	Dinagepore	68	.....	
	Maldah	154	.....	
	Moorshedabad	23	44	
	Pubna	42	.....	
	Rajshahye	44	.....	
	Rungpore	39	.....	
	Total ...	406	44	
	Grand Total ...	4,392	3,421	
	12 Months in each year ...	.....	.....	

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Spirits.—(Continued.)

Districts for which there are no entries.

In 1867-68.					1867-68, COMPARED WITH 1866-67.			
					Consumption.		Revenue.	
License Fees.		Public Distillery Fees.	Still-head Duty.	Total.	Gross Gallons.		Rupees.	
Fixed Duty System.	Monthly Tax System.				Increase.	Decrease.	Increase.	Decrease.
22	23	24	25	26	27	28	29	30
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	368	.....	.....	368	.....	.....	368	.....
.....	1,865	.....	.....	1,865	.....	.....	1,327	.....
.....	2,233	.....	.....	2,233	.....	.....	1,695	.....
7,535	.....	5,160	58,064	70,759	53,213	.....	28,909	.....
7,971	.....	4,107	74,627	86,705	54,835	.....	36,339	.....
3,707	.....	859	22,875	27,441	4,404	.....	6,609	.....
2,125	.....	1,021	9,630	12,776	23,405	.....	9,352	.....
1,756	.....	623	6,820	9,199	2,433	.....	2,116	.....
478	.....	144	1,737	2,359	.....	647	259	.....
1,030	.....	254	4,322	5,606	1,576	.....	1,585	.....
1,956	.....	1,061	10,789	13,806	5,938	.....	3,232	.....
26,558	.....	13,229	1,88,864	2,28,651	1,45,804	647	88,401	.....
3,564	.....	720	7,176	11,460	9,415	.....	8,596	.....
116	.....	23	719	858	.....	592	.....	350
2,508	.....	687	16,992	20,187	11,400	.....	9,498	.....
7,996	.....	483	65,189	73,668	11,761	.....	25,693	.....
2,598	.....	189	8,483	11,270	5,542	.....	.....	2,212
16,782	.....	2,102	98,559	1,17,443	38,118	592	43,787	2,562
321	.....	96	2,135	2,552	10	.....	93	.....
570	.....	181	3,311	4,062	3,582	.....	2,223	.....
621	.....	289	4,841	5,751	94	.....	255	.....
1,512	.....	566	10,287	12,365	3,686	.....	2,571	.....
3,624	.....	3,492	14,725	21,841	27,437	.....	10,565	.....
2,947	11,877	1,412	10,887	27,123	3,152	.....	2,945	.....
1,560	.....	1,263	6,655	9,478	18,509	.....	8,043	.....
136	493	301	1,057	1,987	469	.....	.....	373
8,267	12,370	6,468	33,324	60,429	49,567	.....	21,553	372
.....	12,585	.....	.....	12,585	.....	.....	1,127	.....
.....	1,665	.....	.....	1,665	.....	.....	.....	127
.....	14,250	.....	.....	14,250	.....	.....	1,127	127
230	.....	24	719	973	353	.....	443	.....
439	.....	197	7,756	8,392	3,972	.....	3,252	.....
219	577	42	1,462	2,300	1,136	.....	829	.....
888	577	263	9,937	11,665	5,461	.....	4,524	.....
812	256	145	4,365	5,578	46	.....	703	.....
459	.....	290	2,444	3,193	92	.....	326	.....
1,970	.....	688	24,283	26,941	1,913	.....	3,796	.....
1,240	.....	210	6,680	8,130	996	.....	2,703	.....
.....	.....	391	10,487	10,878	.....	63	.....	389
350	.....	108	2,489	2,947	401	.....	728	.....
4,831	256	1,832	50,748	57,667	3,448	63	8,256	389
4,839	.....	907	24,352	30,098	14,362	.....	12,815	.....
14,177	.....	5,596	67,464	87,237	2,09,098	.....	42,828	.....
13,734	.....	14,486	1,44,724	1,72,944	3,61,361	.....	53,152	.....
9,992	.....	5,624	52,379	67,995	1,54,925	.....	25,932	.....
9,704	.....	3,657	51,475	64,836	1,55,898	.....	29,580	.....
8,034	.....	1,313	28,532	37,879	290	.....	6,369	.....
60,480	.....	31,583	3,68,926	4,60,989	8,95,934	.....	1,70,676	.....
.....	.....	4,486	1,79,888	1,84,374	25,740	.....	69,871	.....
.....	.....	109	16,117	16,226	1,825	.....	4,480	.....
690	.....	111	15,949	16,750	3,166	.....	7,883	.....
.....	.....	45	18,882	18,927	2,114	.....	5,330	.....
690	.....	4,751	2,30,836	2,36,277	32,845	.....	87,564	.....
630	.....	192	1,477	2,299	335	.....	306	.....
968	.....	104	3,946	5,018	631	.....	834	.....
2,506	.....	1,120	12,147	15,773	2,800	.....	5,236	.....
554	.....	575	25,436	26,565	4,483	.....	7,413	.....
.....	1,846	357	3,423	5,625	751	.....	1,388	.....
1,741	.....	203	8,054	9,998	1,708	.....	2,726	.....
1,280	.....	154	4,702	6,136	1,166	.....	1,502	.....
7,679	1,846	2,705	59,184	71,414	11,874	.....	19,405	.....
1,27,687	31,532	63,499	10,50,665	12,73,383	11,86,737	1,302	4,49,559	3,450
1,27,687	31,532	63,499	10,50,665	12,73,383	10,38,450	.....	3,70,902	.....

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Table VI.—*Rum or Spirits manufactured*

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year. Average of 1862-67. Wholesale.	Average of 1862-67. Retail.	1866-67. Wholesale.	1866-67. Retail.	1867-68. Wholesale.	1867-68. Retail.	Quantities. Annual Average of 1862-67. Wholesale. Gross Gallon.	Quantities. Annual Average of 1862-67. Retail. Gross Gallon.
1	2	3	4	5	6	7	8	9	10
Assam.	Kamroop	...	7	...	8	...	7	...	1,958
	Total ...	...	7	...	8	...	7	...	1,958
Bhaugulpore.	Bhaugulpore	...	1	...	...	...	...	...	...
	Monghyr	...	3	...	3	...	16	...	113
	Purneah	...	1	...	...	...	1	...	5
	Total ...	...	5	...	3	...	17	...	118
Burdwan.	Bancoorah...	...	13	...	17	...	9	...	...
	Beerbhoom	...	3	...	1	...	...	...	...
	Burdwan	...	49	...	5	...	3	...	133
	Hooghly	1	13	...	13	...	16	...	1,112
	Midnapore...	1	39	...	3	...	3	...	223
	Total ...	2	117	...	39	...	31	...	1,467
Chittagong.	Bulloosh	...	5	...	8	...	5	...	459
	Tipperah	...	3	...	...	...	2	...	58
	Total ..	...	8	...	8	...	7	...	517
Chota Nagpore.	Maunbhoom	...	1	...	...	...	...	...	...
	Total ...	...	1	...	...	...	...	...	...
Cooch-Behar.	Goalpara & Eastern Dooars	1	6	2	8	3	8	80	531
	Total ...	1	6	2	8	3	8	80	531
Cuttack.	Balasore	...	1	...	...	...	...	...	...
	Cuttack	...	2	...	3	...	2	...	169
	Total ...	...	3	...	3	...	2	...	169
Dacca.	Backergunge	1	30	3	31	5	35	...	1,704
	Cachar	1	3	2	7	2	17	...	...
	Dacca	2	40	4	29	6	42	...	840
	Furreedpore	...	2	...	2	...	1	...	73
	Mymensing	3	50	2	57	3	48	...	2,353
	Sylhet	...	5	...	7	...	18	...	833
	Total ...	7	139	11	133	16	161	...	5,812
Presidency.	Calcutta and Suburbs...	...	220	...	213	...	212	...	1,67,344
	Jessore	1	34	1	41	2	39	...	148
	Nuddea	...	46	...	45	1	45	...	240
	24-Pergunnahs	...	91	...	79	...	80	...	4,064
	Total ..	1	400	1	378	3	376	...	1,71,796
Rajshahye.	Dinagepore	...	3	...	2	...	2	...	212
	Moorshedabad	...	41	...	25	...	31	...	...
	Rajshahye	...	1	...	...	...	...	...	...
	Rungpore	1	3	1	4	...	4	16	53
	Total ...	1	48	1	31	...	37	16	265
	Grand Total ...	12	734	15	611	22	646	96	1,82,633
	12 Months in each year ...	...	...	16	667	22	646	...	...

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in India in the English method.

Districts for which there are no entries.

Charged with Duty.				Revenue.				mpared with 1866-67.		
				Annual Average of 1866-67.					Revenue.	
In 1866-67.		In 1867-68.		License Fees.		Duty.			Rupees.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	se.	Increase.	Decrease.
Gross Gallons.	Gross Gallons.	Gross Gallons.	Gross Gallons.							
11	12	13	14	15	16	17	18		35	36
				Rupees.	Rupees.	Rupees.	Rupees.		Rupees.	Rupees.
...	379	...	1,105	.....	308	.....	2,628		1,221	.....
...	379	...	1,105	.....	308	.....	2,628		1,221	.....
...	...	...	...	.....	9	.....	.....		.....	.....
...	76	...	126	.....	126	.....	.....		172	.....
...	...	...	63	.....	7	.....	.....		12	.....
...	76	...	194	.....	142	.....	.....		184	.....
...	...	...	...	.....	863	.....	.....		64	.....
...	...	...	...	.....	185	.....	.....		.....	76
...	...	...	103	.....	4,116	.....	319		.....	112
...	341	...	429	27	14,274	.....	3,001		740	.....
...	570	...	1,366	13	2,249	.....	168		108	.....
...	911	...	1,898	40	21,697	.....	3,488		912	188
...	608	...	289	.....	133	.....	.....	319	.....	40
...	...	...	38	.....	78	.....	128		56	.....
...	608	...	327	.....	211	.....	128	319	56	40
...	...	...	...	.....	24	.....	.....		.....	.....
...	...	...	...	.....	24	.....	.....		.....	.....
188	168	190	226	13	270	.....	270		8	.....
188	168	190	226	13	270	.....	270		8	.....
...	...	...	...	.....	1	.....	.....		.....	.....
...	158	...	115	.....	66	.....	459	43	.....	145
...	158	...	115	.....	67	.....	459	43	.....	145
...	4,156	...	4,103	10	2,441	.....	5,113	53	239	.....
...	...	...	1,100	19	111	.....	.....		3,489	.....
...	1,384	...	1,788	36	4,129	.....	1,774		2,593	.....
...	...	...	69	.....	60	.....	176		.....	2
...	2,750	...	1,300	51	4,260	.....	6,630	50	.....	3,918
...	1,007	...	1,060	.....	207	.....	1,067		.....	761
...	9,297	...	9,420	116	11,208	.....	14,760	03	6,112	4,681
...	1,23,423	...	1,46,777	.....	49,169	.....	4,76,310		80,256	.....
...	199	...	94	16	3,019	.....	445	05	143	.....
...	30	...	93	.....	3,354	.....	352		112	.....
...	2,799	...	5,495	.....	10,695	.....	4,090		7,511	.....
...	1,26,451	...	1,52,459	16	66,687	.....	4,81,197	05	88,022	.....
...	231	...	182	.....	101	.....	.....	49	8	.....
...	...	...	...	.....	3,753	.....	.....		600	.....
...	...	...	...	.....	21	.....	126		.....	.....
15	199	...	277	13	28	92	.....		.....	.....
15	430	...	459	13	3,903	92	126	49	608	.....
203	1,38,478	190	1,66,203	193	1,04,507	92	5,03,056	19	97,123	5,054
221	1,51,067	190	1,66,203	.....	.....	.....	.....		47,231	.....

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Table VI.—*Rum and Spirits*

N.B.—The names have been omitted

Divisions.	Districts.	Revenue. Annual Average of 1862-67. Total. Wholesale.	Annual Average of 1862-67. Total. Retail.	In 1866-67. License Fees. Wholesale.	License Fees. Retail.	Duty. Wholesale.	Duty. Retail.	Total. Wholesale.	Total. Retail.
1	2	19	20	21	22	23	24	25	26
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Kamroop	.....	2,936	.....	352	.....	565	.....	917
	To	.....	2,936	.....	352	.....	565	.....	917
Bhaugulpore.	Bhaugulpore ...	.....	9	.....	.....	.....	.....	.....	.....
	Monghyr	.....	126	.....	104	.....	.....	.....	104
	Purneah	.....	7	.....	.....	.....	.....	.....	.....
	To	.....	142	.....	104	.....	.....	.....	104
Burdwan.	Bancoorah... ...	.....	863	.....	720	.....	.....	.....	720
	Beerbhoom ...	.....	185	.....	76	.....	.....	.....	76
	Burdwan	.....	4,435	.....	316	.....	.....	.....	316
	Hooghly	27	17,275	.....	1,112	.....	1,023	.....	2,135
	Midnapore... ...	13	2,417	.....	128	.....	.....	.....	128
	To	40	25,175	.....	2,352	.....	1,023	.....	3,375
Chittagong.	Bullooah	.....	133	.....	204	.....	.....	.....	204
	Tipperah	.....	206	.....	.....	.....	.....	.....	.....
	To	.....	339	.....	204	.....	.....	.....	204
Chota Nagpore.	Maunbhoom ...	.....	24	.....	.....	.....	.....	.....	.....
	To	.....	24	.....	.....	.....	.....	.....	.....
Cooch-Behar.	Goalpara & Eastern Dooars	13	540	32	302	.....	.....	32	302
	To	13	540	32	302	.....	.....	32	302
Cuttack.	Balasore	.....	1	.....	.....	.....	.....	.....	.....
	Cuttack	.....	525	.....	112	.....	474	.....	586
	To	.....	526	.....	112	.....	474	.....	586
Dacca.	Backergunge ...	10	7,554	48	2,588	.....	12,470	48	15,058
	Cachar	19	111	32	174	.....	.....	32	174
	Dacca	36	5,993	64	1,796	.....	3,861	64	5,657
	Furreedpore ...	.....	236	.....	74	.....	.....	.....	74
	Mymensing ...	51	10,960	32	3,960	.....	8,250	32	12,210
	Sylhet	.....	1,274	.....	228	.....	1,932	.....	2,160
	To	116	25,968	176	8,820	.....	26,513	176	35,333
Presidency.	Calcutta and Suburbs...	.....	5,25,929	.....	45,860	.....	3,82,908	.....	4,28,768
	Jessore	16	3,464	16	2,158	.....	597	16	2,755
	Nuddea	.....	3,706	.....	3,212	.....	.....	.....	3,212
	24-Pergunnahs ...	.....	14,785	.....	10,060	.....	4,833	.....	14,893
	To	16	5,47,884	16	61,590	.....	3,88,338	16	4,49,928
Rajshahye.	Dinagepore ...	.....	101	.....	88	.....	.....	.....	88
	Moorshedabad ...	.....	3,753	.....	1,968	.....	.....	.....	1,968
	Rajshahye	.....	147	.....	.....	.....	.....	.....	.....
	Rungpore	105	28	16	176	.....	.....	16	176
	To	105	4,029	16	2,232	.....	.....	16	2,232
	Grand T	290	6,07,563	240	76,068	.....	4,16,913	240	4,92,881
	12 Months in each y	.....	.....	262	82,983	.....	4,54,814	263	5,37,797

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in India in the English method.—(Continued).

of those Districts for which there are no entries.

In 1867-68.						1867-68, Compared with 1866-67.			
						Consumption.		Revenue.	
License Fees.		Duty.		Total.		Gross Gallon.		Rupees.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Increase.	Decrease.	Increase.	Decrease.
27	28	29	30	31	32	33	34	35	36
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.			Rupees.	Rupees.
.....	296	.....	1,842	.....	2,138	726	.....	1,221	.....
.....	296	.....	1,842	.....	2,138	726	.....	1,221	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	276	.....	.....	.....	276	50	.....	172	.....
.....	12	.....	.....	.....	12	68	.....	12	.....
.....	288	.....	.....	.....	288	118	.....	184	.....
.....	784	.....	.....	.....	784	.....	.....	64	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	76
.....	204	.....	.....	.....	204	103	.....	.....	112
.....	1,588	.....	1,287	.....	2,875	88	.....	740	.....
.....	236	.....	.....	.....	236	796	.....	108	.....
.....	2,812	.....	1,287	.....	4,099	987	.....	912	188
.....	164	.....	.....	.....	164	.....	319	.....	40
.....	56	.....	.....	.....	56	38	.....	56	.....
.....	220	.....	.....	.....	220	38	319	56	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	294	.....	.....	48	294	60	.....	8	.....
48	294	.....	.....	48	294	60	.....	8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	96	.....	345	.....	441	.....	43	.....	145
.....	96	.....	345	.....	441	.....	43	.....	145
80	2,956	.....	12,309	80	15,265	.....	53	239	.....
32	354	.....	3,300	32	3,654	1,100	.....	3,180	.....
96	2,912	.....	5,106	96	8,018	494	.....	2,593	.....
.....	72	.....	.....	.....	72	69	.....	.....	2
48	4,376	.....	3,900	48	8,276	.....	1,450	.....	3,918
.....	364	.....	1,035	.....	1,399	53	.....	.....	761
256	11,034	.....	25,650	256	36,684	1,626	1,503	6,112	4,661
.....	50,540	.....	4,58,484	.....	5,09,024	23,354	.....	80,256	.....
32	2,900	.....	282	32	3,182	.....	105	143	.....
16	3,308	.....	.....	16	3,308	63	.....	112	.....
.....	10,890	.....	11,604	.....	22,494	2,696	.....	7,511	.....
48	67,548	.....	4,70,370	48	5,37,918	26,113	105	88,022	.....
.....	96	.....	.....	.....	96	.....	49	8	.....
.....	2,568	.....	.....	.....	2,568	.....	.....	600	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	192	.....	.....	.....	192	63	.....	.....	.....
.....	2,856	.....	.....	.....	2,856	63	49	608	.....
352	85,444	.....	4,99,494	352	5,84,938	29,731	2,019	97,123	5,054
352	85,444	.....	4,99,494	352	5,84,938	15,105	.....	47,231	.....

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Table VII.—*Imported Wines and*

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses — Average of 1862-67. Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
1	2	3	4	5	6	7
Assam ...	Durrung ...	.....	.....	.....	1	1
	Kamroop ...	2	.....	.....	2	4
	Lukhimpore	1	1	.....	1	3
	Nowgong ...	1	.....	.....	.....	1
	Seebsaugor	.....	.....	.....	.....	.....
	Total ...	4	1	.....	4	9
Bhaugulpore ...	Bhaugulpore	1	.....	.....	5	6
	Monghyr ...	6	1	.....	13	20
	Purneah ...	3	1	.....	5	9
	Sonthal Pergunnahs.					
	Deoghur ...	.....	.....	.....	.....	.....
	Rajmehal ...	.....	.....	.....	.....	.....
	Total ...	10	2	.....	23	35
Burdwan ...	Bancoorah	1	1	.....	1	3
	Beerbhoom	.....	.....	.....	2	2
	Burdwan ...	4	5	.....	14	23
	Hooghly ...	5	1	.....	17	23
	Midnapore	1	.....	.....	14	15
	Total ...	11	7	.....	48	66
Chittagong ...	Bullooah ...	.....	.....	.....	4	4
	Chittagong	2	.....	.....	9	11
	Tipperah ...	.....	.....	.....	4	4
	Total ...	2	.....	.....	17	19
Chota Nagpore ...	Hazareebaugh	3	.....	.....	3	6
	Lohardugga	.....	.....	.....	1	1
	Maunbhoom	.....	.....	.....	2	2
	Total ...	3	.....	.....	6	9
Cooch-Behar ...	Darjeeling...	5	1	.....	1	7
	Total ...	5	1	.....	1	7
Cuttack ...	Balasore ...	.....	.....	.....	2	2
	Cuttack ...	4	.....	.....	3	7
	Pooree ...	.....	.....	.....	1	1
	Total ...	4	.....	.....	6	10
Dacca ...	Backergunge	1	.....	.....	13	14
	Cachar ...	4	1	.....	5	10
	Dacca ...	11	1	.....	42	54
	Furreedpore	1	.....	.....	2	3
	Mymensing	1	.....	.....	7	8
	Sylhet ...	2	.....	.....	3	5
	Total ...	20	2	.....	72	94
Patna ...	Chumparun	.....	.....	.....	.....	.....
	Gya ...	2	.....	.....	3	5
	Patna ...	15	3	.....	16	34
	Sarun ...	1	.....	.....	2	3
	Shahabad ...	3	1	.....	5	9
	Tirhoot ...	2	.....	.....	3	5
	Total ...	23	4	.....	29	56
Presidency ...	Calcutta and Suburbs ...	25	39	.....	175	239
	Jessore ...	1	.....	.....	4	5
	Nuddea ...	6	2	.....	10	18
	24-Pergunnahs ...	10	3	.....	25	38
	Total ...	42	44	.....	214	300
Rajshahye ...	Bograh ...	.....	.....	.....	1	1
	Dinagepore	2	.....	.....	3	5
	Maldah ...	.....	.....	.....	.....	.....
	Moorshedabad	9	1	.....	16	26
	Pubna ...	.....	.....	.....	2	2
	Rajshahye...	1	.....	.....	3	4
	Rungpore...	2	.....	.....	3	5
	Total ...	14	1	.....	28	43
	Grand Total ...	138	62	.....	448	648
	12 Months in each year ...	.....	.....	.....	.....	.....

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Spirituous and Fermented Liquors.—(Continued.)

Districts for which there are no entries.

Revenue from License Fees.														
of 1862-67.			In 1866-67.					In 1867-68.					1867-68, Compared with 1866-67.	
Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Increase.	Decrease.
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	38	38	.....	.....	.....	56	56	.....	.....	.....	92	92	36	.....
.....	53	82	48	.....	.....	140	188	64	.....	.....	160	224	36	.....
.....	56	175	32	100	.....	88	220	16	100	.....	48	164	.....	56
.....	.....	9	16	.....	.....	.....	16	16	.....	.....	36	52	36	.....
.....	.....	6	16	.....	.....	.....	16	16	25	.....	.....	41	25	.....
.....	147	31[illegible]	112	100	.....	284	496	112	125	.....	336	573	133	56
.....	241	260	16	.....	.....	108	124	16	.....	.....	96	112	.....	12
.....	661	797	144	175	.....	704	1,023	96	400	.....	804	1,300	277	.....
.....	256	306	16	.....	.....	200	216	32	.....	.....	208	240	24	.....
.....	.....	.....	.....	.....	.....	28	28	.....	.....	.....	74	74	46	.....
.....	192	335	32	317	.....	60	409	.....	183	.....	54	237	.....	172
.....	1,350	1,698	208	492	.....	1,100	1,800	144	583	.....	1,236	1,963	347	184
.....	48	83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	73	73	.....	.....	.....	104	104	.....	.....	.....	96	96	.....	8
.....	612	1,117	96	492	.....	640	1,228	112	550	.....	652	1,314	86	.....
.....	774	1,004	112	250	.....	692	1,054	112	250	.....	916	1,278	224	.....
.....	492	514	16	.....	.....	498	514	32	.....	.....	514	546	32	.....
.....	1,999	2,791	224	742	.....	1,934	2,900	256	800	.....	2,178	3,234	342	8
.....	139	139	.....	.....	.....	216	216	.....	.....	.....	276	276	60	.....
.....	342	377	32	.....	.....	300	332	16	.....	.....	348	364	32	.....
.....	167	170	.....	.....	.....	188	188	.....	.....	.....	160	160	.....	28
.....	648	686	32	.....	.....	704	736	16	.....	.....	784	800	92	28
.....	106	164	48	.....	.....	88	136	48	.....	.....	108	156	20	.....
.....	29	41	32	.....	.....	96	128	32	.....	.....	100	132	4	.....
.....	88	100	16	.....	.....	64	80	32	25	.....	96	153	73	.....
.....	223	305	96	.....	.....	248	344	112	25	.....	304	441	97	.....
.....	40	180	80	225	.....	200	505	64	450	.....	114	628	123	.....
.....	40	180	80	225	.....	200	505	64	450	.....	114	628	123	.....
.....	60	60	.....	.....	.....	66	66	.....	.....	.....	128	128	62	.....
.....	130	176	48	275	.....	140	463	96	175	.....	180	451	.....	12
.....	26	26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	216	262	48	275	.....	206	529	96	175	.....	308	579	62	12
.....	387	409	32	.....	.....	660	692	80	.....	.....	1,292	1,372	680	.....
.....	122	226	96	100	.....	194	390	80	75	.....	178	333	.....	57
.....	1,446	1,691	192	75	.....	1,376	1,643	144	.....	.....	1,352	1,496	.....	147
.....	47	63	.....	.....	.....	48	48	16	.....	.....	64	80	32	.....
.....	273	283	.....	.....	.....	356	356	32	.....	.....	644	676	320	.....
.....	140	172	64	.....	.....	156	220	32	.....	.....	100	132	.....	88
.....	2,415	2,844	384	175	.....	2,790	3,349	384	75	.....	3,630	4,089	1,032	292
.....	.....	.....	16	.....	.....	12	28	16	.....	.....	38	54	26	.....
.....	185	233	32	.....	.....	168	200	16	.....	.....	120	136	.....	64
.....	689	1,188	240	409	.....	662	1,311	240	425	.....	622	1,287	.....	24
.....	89	105	32	.....	.....	98	130	16	.....	.....	112	128	.....	2
.....	216	317	64	92	.....	128	284	79	100	.....	204	383	99	.....
.....	115	157	32	.....	.....	96	128	64	.....	.....	144	208	80	.....
.....	1,294	2,000	416	501	.....	1,164	2,081	431	525	.....	1,240	2,196	205	90
.....	26,781	35,084	224	6,943	.....	28,783	35,950	224	7,201	.....	31,208	38,633	2,683	.....
.....	149	171	16	.....	.....	148	164	16	.....	.....	180	196	32	.....
.....	417	638	96	225	.....	402	723	64	250	.....	514	828	105	.....
.....	1,625	2,041	80	392	.....	1,880	2,352	112	275	.....	1,880	2,267	.....	85
.....	28,972	37,934	416	7,560	.....	31,213	39,189	416	7,726	.....	33,782	41,924	2,820	85
.....	18	18	.....	.....	.....	24	24	.....	.....	.....	52	52	28	.....
.....	92	124	32	.....	.....	88	120	32	.....	.....	96	128	8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32	32	32	.....
.....	744	975	112	100	.....	684	896	112	100	.....	652	864	.....	32
.....	96	96	.....	.....	.....	158	158	.....	.....	.....	192	192	34	.....
.....	146	168	.....	.....	.....	172	172	.....	.....	.....	190	190	18	.....
.....	109	135	48	.....	.....	288	336	64	.....	.....	294	358	22	.....
.....	1,205	1,516	192	100	.....	1,414	1,706	208	100	.....	1,508	1,816	142	32
.....	38,509	50,526	2,208	10,170	.....	41,257	53,635	2,239	10,584	.....	45,420	58,243	5,395	787
.....	.....	.....	2,409	11,094	.....	45,008	58,511	2,239	10,584	.....	45,420	58,243	.....	268

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Table VIII.—

N.B.—The names have been omitted of those

DIVISIONS.	DISTRICTS.	MAXIMUM NUMBER OF LICENSES IN FORCE IN THE					
		AVERAGE OF 1862-67.			1866-67.		
		Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
1	2	3	4	5	6	7	8
ASSAM.	Kamroop	.....	.....	.....	.....	.....	.....
	Total ...	.....	.....	.....	.....	.....	.....
BHAUGULPORE.	Bhaugulpore	332	.....	332	338	.....	338
	Monghyr	954	.....	954	839	1	840
	Purneah	198	1	199	135	3	138
	Sonthal Pergunnahs.						
	Deoghur	.....	.....	.....	9	.....	9
	Godda	19	.....	19	1	.....	1
	Nya-Doomka	1	1	2	2	.....	2
	Pakour	7	.....	7	5	.....	5
	Rajmehal	.....	.....	.....	4	.....	4
	Total ...	1,511	2	1,513	1,333	4	1,337
BURDWAN.	Bancoorah	6	.....	6	2	.....	2
	Beerbhoom	4	14	18	3	7	10
	Burdwan	50	.....	50	54	.....	54
	Hooghly	134	53	187	148	55	203
	Midnapore	31	.....	31	42	.....	42
	Total ...	225	67	292	249	62	311
CHITTAGONG.	Bulloosh	.....	13	13	.....	3	3
	Chittagong	28	208	236	39	222	261
	Tipperah	3	4	7	1	4	5
	Total ...	31	225	256	40	229	269
CHOTA-NAGPORE.	Hazareebaugh	77	.....	77	40	.....	40
	Lohardugga	13	16	29	11	55	66
	Maunbhoom...	10	.....	10	7	.....	7
	Total ...	100	16	116	58	55	113
CUTTACK.	Balasore	55	.....	55	65	.....	65
	Cuttack	401	.....	401	503	.....	503
	Pooree	102	.....	102	106	.....	106
	Total ...	558	.....	558	674	.....	674
DACCA.	Backergunge	1	27	28	1	20	21
	Cachar	.....	1	1	.....	.....	.....
	Dacca...	6	26	32	4	28	32
	Sylhet	2	.....	2	.....	2	2
	Total ...	9	54	63	5	50	55
PATNA.	Chumparun	633	415	1,048	776	488	1,264
	Gya	.....	.....	.....	4,516	.....	4,516
	Patna...	3,619	.....	3,619	3,908	.....	3,908
	Sarun...	1,880	565	2,445	2,222	565	2,787
	Shahabad	590	.....	590	666	.....	666
	Tirhoot	1,854	47	1,901	4,506	167	4,673
	Total ...	8,576	1,027	9,603	16,594	1,220	17,814
PRESIDENCY.	Calcutta and Suburbs ...	146	273	419	90	200	290
	Jessore	2	.....	2	2	.....	2
	Nuddea	7	11	18	8	19	27
	24-Pergunnahs	120	53	173	142	25	167
	Total ...	275	337	612	242	244	486
RAJSHAHYE.	Bograh	1	5	6	1	7	8
	Dinagepore	10	87	97	20	123	143
	Maldah	61	12	73	61	11	72
	Moorshedabad	44	6	50	55	9	64
	Pubna	.....	1	1	.....	2	2
	Rajshahye	5	3	8	5	32	37
	Rungpore	.....	1	1	.....	2	2
	Total ...	121	115	236	142	186	328
	Grand Total ...	11,406	1,843	13,249	19,337	2,050	21,387
	12 Months in each year ...	.....	.....	.....	21,095	2,236	23,331

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Tari.

Districts for which there are no entries.

YEAR.			REVENUE FROM LICENSE FEES.			
1867-68.			ANNUAL AVERAGE OF 1862-67.			
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.	Total.
9	10	11	12	13	14	26
			Rupees.	Rupees.	Rupees.	Rupees.
6	2	8	.....	.....	.....	.....
6	2	8	.....	.....	.....	.....
355	.....	355	16,773	.....	16,773	.....
860	1	861	42,051	.....	42,051	.....
131	1	132	7,230	1	7,231	.....
10	.....	10	.....	.....	.....	.....
1	.....	1	536	.....	536	50
2	120	122	2	1	3	.....
4	.....	4	316	.....	316	.....
4	.....	4	2,668	.....	2,668	.....
1,367	122	1,489	69,576	2	69,578	50
2	.....	2	108	.....	108	.....
4	36	40	225	14	239	1
53	2	55	4,548	.....	4,548	.....
148	70	218	10,565	66	10,631	.....
35	.....	35	2,265	.....	2,265	.....
242	108	350	17,711	80	17,791	1
.....	4	4	.....	13	13	.....
37	176	213	769	208	977	.....
1	4	5	15	3	18	.....
38	184	222	784	224	1,008	.....
43	.....	43	3,591	.....	3,591	.....
10	151	161	351	16	367	.....
7	.....	7	301	.....	301	81
60	151	211	4,243	16	4,259	81
51	.....	51	1,439	.....	1,439	.....
394	.....	394	13,437	.....	13,437	.....
104	.....	104	3,813	.....	3,813	.....
549	.....	549	18,689	.....	18,689	.....
2	7	9	48	28	76	.....
.....	.....	.....	.....	7	7	.....
4	19	23	693	12	705	.....
.....	5	5	44	.....	44	.....
6	31	37	785	47	832	.....
869	117	986	13,115	381	13,496	.....
4,356	.....	4,356	75,712	.....	75,712	.....
3,904	.....	3,904	56,534	.....	56,534	.....
2,024	1,765	3,789	27,516	394	27,910	.....
653	.....	653	15,355	.....	15,355	.....
4,171	127	4,298	85,800	16	85,816	.....
15,977	2,009	17,986	2,74,032	791	2,74,823	.....
84	320	404	59,386	273	59,659	.....
1	.....	1	165	.....	165	.....
8	12	20	192	11	203	.....
151	19	170	13,602	53	13,655	.....
244	351	595	73,345	337	73,682	.....
.....	11	11	13	9	22	2
10	84	94	883	122	1,005	47
61	12	73	5,531	12	5,543	.....
60	6	66	6,939	6	6,945	.....
.....	1	1	.....	11	11	1
5	23	28	218	17	235	.....
.....	5	5	.....	4	4	.....
136	142	278	13,584	181	13,765	50
18,625	3,100	21,725	4,72,749	1,678	4,74,427	182
18,625	3,100	21,725	.....	.....	.....	.....

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Table VIII.—

N.B.—The names have been omitted of those

REVENUE

DIVISIONS.	DISTRI	In 1866-67. Fermented.	In 1866-67. Unfermented.	In 1866-67. Total.	In 1867-68. Fermented.	In 1867-68. Unfermented.	In 1867-68. Total.
1	2	15	16	17	18	19	20
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Kamroop ...	.....	.....	.....	118	2	120
	T	.....	.....	.....	118	2	120
Bhaugulpore.	Bhaugulpore	15,826	.....	15,826	18,994	.....	18,994
	Monghyr ...	41,889	1	41,890	47,113	1	47,114
	Purneah ...	6,111	3	6,114	6,667	1	6,668
	Sonthal Pergn						
	Deoghur ...	320	.....	320	601	.....	601
	Godda ...	600	.....	600	550	.....	550
	Nya-Doomka	.....	.....	.....	14	176	190
	Pakour ...	383	.....	383	532	.....	532
	Rajmehal ...	2,230	.....	2,230	3,637	.....	3,637
	T	67,359	4	67,363	78,108	178	78,286
Burdwan.	Bancoorah ...	25	.....	25	28	.....	28
	Beerbhoom ...	241	7	248	211	36	247
	Burdwan ...	3,512	.....	3,512	3,689	2	3,691
	Hooghly ...	10,109	87	10,196	10,626	70	10,696
	Midnapore ...	2,083	.....	2,083	2,200	.....	2,200
	T	15,917	94	16,064	16,754	108	16,862
Chittagong.	Bulloosh ...	.....	3	3	.....	4	4
	Chittagong ...	752	222	974	888	176	1,064
	Tipperah ...	11	4	15	12	4	16
	T	763	229	992	900	184	1,084
Chota-Nagpore.	Hazareebaugh	3,130	.....	3,130	3,739	.....	3,739
	Lohardugga ...	323	58	381	261	151	412
	Maunbhoom...	414	.....	414	333	.....	333
	T	3,867	58	3,925	4,333	151	4,484
Cuttack.	Balasore ...	1,045	.....	1,045	1,778	.....	1,778
	Cuttack ...	13,805	.....	13,805	16,225	.....	16,225
	Pooree ...	3,764	.....	3,764	3,925	.....	3,925
	T	18,614	.....	18,614	21,928	.....	21,928
Dacca.	Backergunge	44	20	64	60	7	67
	Cachar ...	.....	.....	.....	.....	.....	.....
	Dacca... ...	220	12	232	253	9	261
	Sylhet ...	.....	2	2	.....	5	5
	T	264	34	298	312	21	333
Patna.	Chumparun ...	12,338	475	12,813	16,434	149	16,583
	Gya	83,330	.....	83,330	89,825	.....	89,825
	Patna... ...	77,156	.....	77,156	79,433	.....	79,433
	Sarun... ...	31,001	394	31,395	33,606	1,811	35,417
	Shahabad ...	14,994	.....	14,994	15,902	.....	15,902
	Tirhoot ...	77,488	44	77,532	82,592	127	82,719
	To	2,96,307	913	2,97,220	3,17,792	2,087	3,19,879
Presidency.	Calcutta and Subr	37,628	200	37,828	41,136	320	41,456
	Jessore ...	151	.....	151	180	.....	180
	Nuddea ...	217	19	236	241	12	253
	24-Pergunnahs	15,315	25	15,340	17,928	19	17,947
	To	53,311	244	53,555	59,485	351	59,836
Rajshahye.	Bograh ...	6	7	13	.....	11	11
	Dinagepore ...	800	88	888	756	85	841
	Maldah ...	5,511	11	5,522	6,288	12	6,300
	Moorshedabad	5,924	9	5,933	7,341	6	7,347
	Pubna ...	.....	2	2	.....	1	1
	Rajshahye ...	187	32	219	213	24	237
	Rungpore ...	.....	2	2	.....	5	5
	To	12,428	151	12,579	14,598	144	14,742
	Grand To	4,68,883	1,727	4,70,610	5,14,328	3,226	5,17,554
	12 Months in each	5,11,509	1,884	5,13,393	5,14,328	3,226	5,17,554

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Tari.—(Continued).

Districts for which there are no entries.

FROM LICENSE FEES.

1867-68, Compared with 1866-67.

Increase.			Decrease.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
21	22	23	24	25	26
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
118	2	120	.....	.....	.....
118	2	120	.....	.....	.....
3,168	.....	3,168	.....	.....	.....
5,224	.....	5,224	.....	.....	.....
556	.....	554	.....	2	.....
281	.....	281	.....	.....	.....
.....	.....	.....	50	.....	50
14	176	190	.....	.....	.....
149	.....	149	.....	.....	.....
1,407	.....	1,407	.....	.....	.....
10,799	176	10,973	50	2	50
3	.....	3	.....	.....	.....
.....	29	.....	30	.....	1
177	2	179	.....	.....	.....
517	.....	500	.....	17	.....
117	.....	117	.....	.....	.....
814	31	799	30	17	1
.....	1	1	.....	.....	.....
136	.....	90	.....	46	.....
1	.....	1	.....	.....	.....
137	1	92	.....	46	.....
609	.....	609	.....	.....	.....
.....	93	31	62	.....	.....
.....	.....	.....	81	.....	81
609	93	640	143	.....	81
733	.....	733	.....	.....	.....
2,420	.....	2,420	.....	.....	.....
161	.....	161	.....	.....	.....
3,314	.....	3,314	.....	.....	.....
16	.....	3	.....	13	.....
.....	.....	.....	.....	.....	.....
32	.....	29	.....	3	.....
.....	3	3	.....	.....	.....
48	3	35	.....	16	.....
4,096	.....	3,770	.....	326	.....
6,495	.....	6,495	.....	.....	.....
2,277	.....	2,277	.....	.....	.....
2,605	1,417	4,022	.....	.....	.....
908	.....	908	.....	.....	.....
5,104	83	5,187	.....	.....	.....
21,485	1,500	23,659	.....	326	.....
3,508	120	3,628	.....	.....	.....
29	.....	29	.....	.....	.....
24	.....	17	.....	7	.....
2,613	.....	2,607	.....	6	.....
6,174	120	6,281	.....	13	.....
.....	4	.....	6	.....	2
.....	.....	.....	44	3	47
777	1	778	.....	.....	.....
1,417	.....	1,414	.....	3	.....
.....	.....	.....	.....	1	1
26	.....	18	.....	8	.....
.....	3	3	.....	.....	.....
2,220	8	2,213	50	15	50
45,718	1,934	47,126	273	435	182
2,819	1,342	4,161	.....	.....	.....

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Table IX.—*Pachwaî.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	In 1866-67.	In 1867-68.	Annual average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, compared with 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam...	Kamroop	.....	.....	1	.....	.....	20	20	.....
	Total ...	.....	.....	1	.....	.....	20	20	.....
Bhaugulpore.	*Sonthal Pergunnahs.*								
	Deoghur	.....	21	20	.....	923	1,431	508	.....
	Nya-Doomka	25	29	48	1,633	1,088	3,739	2,651	.....
	Pakour	6	8	14	246	290	545	255	.....
	Total ...	31	58	82	1, 879	2,301	5,715	3,414	.....
Burdwan.	Bancoorah	162	84	89	12,151	2,955	5,408	2,453	.....
	Beerbhoom	384	400	360	33,175	27,202	33,558	6,356	.....
	Burdwan	423	454	486	43,818	26,035	35,891	9,856	.....
	Hooghly	2	3	6	51	44	352	308	.....
	Midnapore	2	2	23	27	20	443	423	.....
	Total ...	973	943	964	89,222	56,256	75,652	19,396	.....
Chittagong.	Chittagong	16	15	15	502	526	652	126	.....
	Total ...	16	15	15	502	526	652	126	.....

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Chota-Nagpore	Hazareebaugh ...	1	.....	.....	8	.....	.....	.....	.....
	Lohardugga ...	18	55	42	242	655	497	.....	158
	Maunbhoom ...	27	28	41	1,491	1,739	3,336	1,597	.....
	Singbhoom ...	5	27	9	135	533	439	.....	94
	Total ...	51	110	92	1,876	2,927	4,272	1,597	252
Cooch-Behar	Darjeeling ...	2	9	9	81	408	165	.....	243
	Total ...	2	9	9	81	408	165	.....	243
Dacca.	Cachar ...	1	.....	2	8	.....	68	68	.....
	Dacca ...	8	6	6	43	19	21	2	.....
	Furreedpore ...	.....	.....	1	.....	.....	8	8	.....
	Sylhet ...	18	25	16	2,803	3,279	5,800	2,521	.....
	Total ...	27	31	25	2,854	3,298	5,897	2,599	.....
Pressi-dency.	Jessore ...	1	2	1	33	27	8	.....	19
	Nuddea ...	21	22	19	1,144	645	741	96	.....
	24-Pergunnahs ...	1	1	2	55	30	56	26	.....
	Total ...	23	25	22	1,232	702	805	122	19
Rajshahye.	Bograh ...	5	14	14	172	292	237	.....	55
	Dinagepore ...	2	2	2	160	179	195	16	.....
	Maldah ...	.....	12	9	.....	114	172	58	.....
	Moorshedabad ...	192	202	203	12,853	8,084	9,893	1,809	.....
	Pubna ...	1	1	1	52	44	48	4	.....
	Rajshahye ...	4	6	6	88	110	120	10	.....
	Total ...	204	237	235	13,325	8,823	10,665	1,897	55
	Grand Total ...	1,327	1,428	1,445	1,10,971	75,241	1,03,843	29,171	569
	12 Months in each year ...	.....	1,558	1,445	.....	82,081	1,03,843	21,762	.....

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Table X.—*Charas.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, Compared with 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore	Bhaugulpore	1	.....	.....	8	.....	.....	.....	.....
	Total ...	1	.....	.....	8	.....	.....	.....	.....
Burdwan...	Bancoorah	1	.....	.....	17	.....	.....	.....	.....
	Beerbhoom	1	1	1	11	11	12	1	.....
	Burdwan	4	5	4	133	112	96	.....	16
	Hooghly	21	21	18	519	500	435	.....	65
	Midnapore	1	.....	.....	2	.....	.....	.....	.....
	Total ...	28	27	23	682	623	543	1	81
Chota-Nagpore ...	Hazareebaugh	1	.....	.....	5	.....	.....	.....	.....
	Total ...	1	.....	.....	5	.....	.....	.....	.....

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Cuttack...	Balasore	1	1	1	3	3	4	1	.....
	Cuttack	1	.....	.....	2	.....	.....	.....	.....
	Total ...	2	1	1	5	3	4	1	.....
Dacca ...	Backergunge	1	1	1	12	11	12	1	.....
	Dacca	1	1	1	15	11	15	4	.....
	Total ...	2	2	2	27	22	27	5	.....
Patna ...	Tirhoot	1	.....	.....	9	.....	.....	.....	.....
	Total ...	1	.....	.....	9	.....	.....	.....	.....
Presidency	Calcutta and Suburbs ...	38	37	30	4,417	3,924	3,616	.....	308
	Jessore	1	2	1	43	27	36	9	.....
	Nuddea	5	7	8	65	90	81	.....	9
	24-Pergunnahs... ...	10	9	13	300	228	298	70	.....
	Total ...	54	55	52	4,825	4,269	4,031	79	317
Rajshahye	Moorshedabad ...	1	.....	.....	45	.....	.....	.....	.....
	Rajshahye	1	.....	.....	13	.....	.....	.....	.....
	Total ...	2	.....	.....	58	.....	.....	.....	.....
	Grand Total ...	91	85	78	5,619	4,917	4,605	86	398
	12 Months in each year ...	.....	93	78	.....	5,364	4,605	.....	759

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Table XI.—*Sidhi, Sabzi, and Bhang.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	1866-67.	1867-68.	Annual average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, Campared with 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs.	Rs.	Rs.	Rs.
Bhaugulpore ...	Bhaugulpore	1	2	1	169	129	124	...	5
	Monghyr	1	1	2	35	23	33	10	...
	Sonthal Pergunnahs.								
	Deoghur	...	1	2	...	21	38	17	...
	Total ...	2	4	5	204	173	195	27	5
Burdwan...	Bancoorah	3	3	3	82	73	80	7	...
	Beerbhoom	2	2	3	22	22	26	4	...
	Burdwan	3	3	3	89	91	77	...	14
	Hooghly	13	13	13	368	390	378	...	12
	Midnapore	3	2	3	191	126	148	22	...
	Total ...	24	23	25	752	702	709	33	26
Chota-Nagpore	Hazareebaugh	10	12	10	306	312	366	54	...
	Lohardugga	1	3	2	15	25	24	...	1
	Maunbhoom	13	21	15	265	284	318	34	...
	Total ...	24	36	27	586	621	708	88	1

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Cuttack ...	Balasore	1	1	1	2	3	4	1	...
	Cuttack...	8	11	9	74	64	143	79	...
	Pooree	12	12	4	255	198	381	183	...
	Total ...	21	24	14	331	265	528	263	...
Dacca ...	Dacca	1	1	1	22	11	15	4	...
	Total ...	1	1	1	22	11	15	4	...
Patna ...	Chumparun	1	3	4	9	6	7	1	...
	Gya	...	21	12	495	136	122	...	14
	Patna	19	30	36	619	533	640	107	...
	Sarun	2	2	2	159	159	231	72	...
	Shahabad	1	1	1	418	457	501	44	...
	Tirhoot	1	1	8	23	26	37	11	...
	Total ...	24	58	63	1,723	1,317	1,538	235	14
Presidency	Calcutta and Suburbs	6	8	7	2,184	2,780	2,874	94	...
	Nuddea	1	1	1	4	5	6	1	...
	24-Pergunnahs	4	5	10	166	119	183	64	...
	Total ...	11	14	18	2,354	2,904	3,063	159	...
Rajshahye	Bograh	1	...	1	2	...	4	4	...
	Dinagepore	2	...	...	18	...	...	...	...
	Moorshedabad	1	...	...	65	...	...	...	...
	Pubna	2	2	2	46	44	48	4	...
	Rajshahye	1	...	...	11	...	...	...	...
	Total ...	7	2	3	142	44	52	8	...
	Grand Total ...	114	162	156	6,114	6,037	6,808	817	46
	12 Months in each year ...	...	176	156	...	6,586	6,808	222	...

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Table XII.—*Májún.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, Compared with 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
Bhaugulpore ...	Monghyr	1	1	2	27	23	33	10	...
	Sonthal Pergunnahs.								
	Deoghur	...	1	1	...	21	23	2	...
	Pakour	1	...	...	1	..	...	...	...
	Total ...	2	2	3	28	44	56	12	...
Burdwan ...	Bancoorah	1	...	...	14	...	...	...	...
	Burdwan	1	1	...	11	5	...	...	5
	Hooghly	1	1	...	5	1	...	...	1
	Midnapore	2	1	1	9	5	4	...	1
	Total ...	5	3	1	39	11	4	...	7
Chittagong ...	Tipperah	2	1	1	17	11	12	1	...
	Total ...	2	1	1	17	11	12	1	...
Chota-Nagpore ...	Hazareebaugh	5	4	3	113	98	96	...	2
	Lohardugga	1	3	2	8	14	11	...	3
	Total ...	6	7	5	121	112	107	...	5

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Cuttack ...	Balasore	1	2	...	2	2	...	...	2
	Cuttack	3	...	...	9	...	...	...	...
	Pooree	1	1	1	34	33	36	3	...
	Total ...	5	3	1	45	35	36	3	2
Dacca ...	Backergunge	1	4	3	19	24	25	1	...
	Dacca	2	2	2	209	88	108	20	...
	Furreedpore	1	...	...	1	...	...	...	...
	Total ...	4	6	5	229	112	133	21	...
Patna ...	Chumparun	1	3	5	7	6	7	1	...
	Gya	...	2	...	16	19	...	...	19
	Patna	14	21	19	253	257	255	...	2
	Sarun	2	2	2	112	43	99	56	...
	Shahabad	1	1	1	95	99	106	7	...
	Tirhoot	4	5	5	68	95	64	...	31
	Total ...	22	34	32	551	519	531	64	52
Presidency ...	Calcutta and Suburbs	7	6	6	1,544	1,299	1,212	...	87
	24-Pergunnahs	1	1	4	21	11	55	44	...
	Total ...	8	7	10	1,565	1,310	1,267	44	87
Rajshahye ...	Dinagepore	2	...	...	22	...	...	...	...
	Maldah	...	...	1	...	...	4	4	...
	Moorshedabad	1	...	...	38	...	...	...	...
	Rajshahye	1	1	1	12	11	12	1	...
	Total ...	4	1	2	72	11	16	5	...
	Grand Total ...	58	64	60	2,667	2,165	2,162	150	153
	12 Months in each year ...	..	70	60	...	2,362	2,162	...	200

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Table XIII.—*Mádád.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, Compared with 1866-67. Increase.	1867-68, Compared with 1866-67. Decrease.
1	2	3	4	5	6	7	8	9	10
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam ...	Cossyah and Jynteah Hills	1	.....	.....	30	.....	.....	.....	.....
	Durrung	3	4	3	121	152	160	8	.....
	Kamroop	6	5	5	312	361	364	3	.....
	Lukhimpore	.....	.....	4	.....	.....	245	245	.....
	Nowgong	2	2	2	374	419	332	.....	87
	Seebsaugor	2	3	3	50	126	132	6	.....
	Total ...	14	14	17	887	1,058	1,233	262	87
Bhaugulpore..	Bhaugulpore	13	12	12	757	511	515	4	.....
	Monghyr	9	12	11	490	575	484	.....	91
	Purneah	27	28	26	5,396	3,271	3,109	.....	162
	Sonthal Pergunnahs.								
	Pakour	1	2	1	34	71	44	.....	27
	Rajmehal	.....	1	.....	102	22	.....	.....	22
	Total ...	50	55	50	6,779	4,450	4,152	4	302
Burdwan ...	Bancoorah	5	3	3	1,603	347	343	.....	4
	Beerbhoom	4	7	4	199	165	192	27	.....
	Burdwan	6	7	7	857	838	973	135	.....
	Hooghly	37	34	39	3,892	4,015	4,947	932	.....
	Midnapore	25	18	22	2,165	1,445	1,508	63	.....
	Total ...	77	69	75	8,716	6,810	7,963	1,157	4
Chittagong ...	Bullooah	1	1	.....	25	12	.....	.....	12
	Chittagong	15	15	11	724	669	716	47	.....
	Tipperah	1	1	1	89	77	48	.....	29
	Total ...	17	17	12	838	758	764	47	41
Chota-Nagpore	Hazareebaugh	5	3	3	499	174	146	.....	28
	Lohardugga	2	3	2	233	332	168	.....	164
	Maunbhoom	7	6	5	731	633	530	.....	103
	Total ...	14	12	10	1,463	1,139	844	.....	295

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Cooch Behar...	Darjeeling	1	1	1	173	242	224	.....	18
	Goalparah and E. Dooars	7	8	8	577	664	624	.....	40
	Total ...	8	9	9	750	906	848	.....	58
Cuttack ...	Balasore	13	16	11	920	795	958	163	.....
	Cuttack	17	22	17	1,338	977	1,136	159	.....
	Pooree	2	2	2	176	183	200	17	.....
	Total ...	32	40	30	2,434	1,955	2,294	339	.....
Dacca ...	Backergunge	1	5	2	189	118	103	.....	15
	Cachar	2	2	2	293	371	251	.....	120
	Dacca	3	1	1	158	66	48	.....	18
	Furreedpore	5	6	5	523	464	415	.....	49
	Mymensing	10	11	5	962	414	432	18	.....
	Sylhet...	16	19	26	1,295	984	1210	226	.....
	Total ...	37	44	41	3,420	2,417	2,459	244	202
Patna ...	Chumparun	1	.....	.....	7	.....	.....	.....	.....
	Gya	2	2	2	138	80	70	.....	10
	Patna	12	12	10	607	464	456	.....	8
	Sarun	1	1	2	55	44	52	8	.....
	Shahabad	1	1	1	30	.....	12	12	.....
	Tirhoot	2	2	1	359	183	313	130	.....
	Total ...	19	18	16	1,196	771	903	150	18
Presidency ...	Calcutta and Suburbs	66	55	53	13,517	11,602	12,155	553	.....
	Jessore	5	6	6	413	453	472	19	.....
	Nuddea	20	18	19	1,505	1,506	1,652	146	.....
	24-Pergunnahs	54	46	50	9,282	7,846	9,107	1,261	.....
	Total ...	145	125	128	24,717	21,407	23,386	1,979	.....
Rajshahye ...	Bogra	17	23	17	1,682	1,432	1,058	.....	374
	Dinagepore	48	53	52	3,779	542	720	178	.....
	Maldah	55	57	56	5,334	4,859	5,018	159	.....
	Moorshedabad	31	57	42	6,610	965	1,784	819	.....
	Pubna	12	11	12	1,961	1,698	1,880	182	.....
	Rajshahye	34	20	16	3,726	1,328	1,569	241	.....
	Rungpore	31	45	25	1,348	1,558	1,880	322	.....
	Total ...	228	266	220	24,440	12,382	13,909	1,901	374
	Grand Total ...	641	669	608	75,640	54,053	58,755	6,083	1,381
	12 Months in each year	.....	729	608	.....	58,967	58,755	.....	212

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Table XIV.—*Chandu.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year.			Revenue from License Fees.				
		Average of 1862-67.	1866-67.	1867-68.	Annual Average of 1862-67.	In 1866-67.	In 1867-68.	1867-68, Compared with 1866-67.	
								Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam	Kamroop	3	5	5	145	361	364	3	.....
	Total ...	3	5	5	145	361	364	3	.....
Bhaugulpore	Bhaugulpore	1	2	2	13	36	88	52	.....
	Monghyr	.....	.....	2	.....	.....	40	40	.....
	Sonthal Pergunnahs.								
	Rajmehal	1	.....	.....	10	.....	.....	.....	.....
	Total ...	2	2	4	23	36	128	92	.....
Burdwan ...	Hooghly	1	.....	.....	24	.....	.....	.....	.....
	Total ...	1	.....	.....	24	.....	.....	.....	.....
Chittagong ...	Chittagong	3	5	3	135	192	308	116	.....
	Tipperah	1	1	1	228	220	180	.....	40
	Total ...	4	6	4	363	412	488	116	40

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Cooch-Behar ...	Darjeeling	1	.....	.....	4	.....	.....	.....	.....
	Total ...	1	.....	.....	4	.....	.....	.....	.....
Dacca ...	Backergunge	1	4	1	206	158	168	10	.....
	Cachar	1	1	.....	20	20	.....	.....	20
	Dacca	32	32	25	1,919	1,532	1,586	54	.....
	Mymensing	12	16	13	1,192	1,399	1,478	79	.....
	Sylhet	1	2	2	28	93	72	.....	21
	Total ...	47	55	41	3,365	3,202	3,304	143	41
Presidency ...	Calcutta and Suburbs...	14	16	16	3,526	3,756	4,229	473	.....
	Nuddea	1	1	1	7	33	17	.....	16
	24-Pergunnahs	1	2	3	134	209	372	163	.....
	Total ...	16	19	20	3,667	3,998	4,618	636	16
Rajshahye ...	Dinagepore	2	.....	.....	240	.....	.....	.....	.....
	Moorshedabad	9	18	11	620	253	807	554	.....
	Total ...	11	18	11	860	253	807	554	.....
	Grand Total ...	85	105	85	8,451	8,262	9,709	1,544	97
	12 Months in each year ...	.....	114	85	.....	9,013	9,709	696	.....

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Table XV.—

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in Force in the Year. Average of 1862-67.	1866-67.	1867-68.	Quantities. Annual Average of 1862-67. Chur or Rora.	Round.	Flat.	Total.
1	2	3	4	5	6	7	8	9
					Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
Assam.	Cossyah and Jynteah Hills	1	1	4	.....	.....	4 13 3	4 13 3
	Durrung	1	1	3	.....	.....	2 11 8	2 11 8
	Kamroop	13	15	18	.....	.....	41 16 13	41 16 13
	Lukhimpore	.....	.....	2	.....	.....	.....	.....
	Nowgong	1	.....	1	.....	.....	0 17 7	0 17 7
	Total ...	16	17	28	.....	.....	48 18 15	48 18 15
Bhaugulpore.	Bhaugulpore	143	164	180	.....	.....	277 0 11	277 0 11
	Monghyr	120	117	147	.....	.....	250 32 15	250 32 15
	Purneah	316	281	255	.....	.....	563 18 11	563 18 11
	Sonthal Pergunnahs.							
	Deoghur	.....	13	18	.....	.....	.....	.....
	Godda	10	13	15	.....	.....	16 4 11	16 4 11
	Nya-Doomka	8	8	13	.....	6 22 0	3 21 4	10 3 4
	Pakour	10	9	8	.....	.....	12 23 0	12 23 0
	Rajmehal	.....	22	19	.....	.....	36 3 12	36 3 12
	Total ...	607	627	655	.....	6 22 0	1,159 25 0	1,166 7 0
Burdwan.	Bancoorah	17	12	11	.....	8 0 0	17 13 0	25 13 0
	Beerbhoom	23	30	33	0 13 4	17 36 0	11 36 3	30 5 7
	Burdwan	61	63	61	.....	.....	96 23 0	96 23 0
	Hooghly	75	79	74	9 6 0	148 11 5	.....	156 17 5
	Midnapore	149	123	91	0 3 0	30 26 2	58 39 8	89 28 10
	Total ...	325	307	270	8 22 4	204 33 7	184 31 11	398 7 6
Chittagong.	Bullooah	53	64	54	0 23 13	0 13 8	62 29 3	63 26 8
	Chittagong	91	91	79	.....	.....	141 1 9	141 1 9
	Tipperah	136	102	102	.....	.....	241 10 11	241 10 11
	Total ...	280	257	235	0 23 13	0 13 8	445 1 7	445 38 12
Chota-Nagpore.	Hazareebaugh	16	18	18	.....	0 15 2	31 27 9	32 2 11
	Lohardugga	48	55	58	.....	17 24 8	26 26 0	44 10 8
	Maunbhoom	39	39	27	1 3 0	19 12 12	29 27 12	50 2 8
	Singbhoom	4	6	4	.....	2 19 8	6 33 12	9 13 4
	Total ...	107	118	107	1 3 0	39 31 14	94 35 1	135 29 15
Cooch-Behar.	Darjeeling	12	17	17	.....	.....	13 30 0	13 30 0
	Goalpara & Eastern Dooars	34	33	32	.....	.....	75 32 5	75 32 5
	Western Dooars ...	.....	6	5	.....	.....	.....	.....
	Total ...	46	56	54	.....	.....	89 22 5	89 22 5
Cuttack.	Balasore	14	7	5	.....	2 30 10	16 5 12	18 36 6
	Cuttack	80	59	42	.....	14 5 0	118 7 10	132 12 10
	Pooree	42	32	23	.....	61 31 7	.....	80 3 5
	Total ...	136	98	70	.....	78 27 1	134 13 6	231 12 5
Dacca.	Backergunge	196	203	182	0 2 7	.....	219 30 4	219 32 11
	Cachar	48	91	88	.....	.....	87 33 14	87 33 14
	Dacca	295	240	211	.....	.....	509 11 10	509 11 10
	Furreedpore	58	48	51	0 14 4	.....	82 13 3	82 27 7
	Mymensing	359	348	329	.....	.....	855 19 8	855 19 8
	Sylhet	242	240	205	.....	.....	385 23 8	385 23 8
	Total ...	1,198	1,170	1,066	0 16 11	.....	2,140 11 15	2,140 28 10
Patna.	Chumparun	181	44	46	2 21 5	.....	129 22 3	132 3 8
	Gya	70	61	65	.....	.....	178 7 8	178 7 8
	Patna	95	90	91	.....	.....	569 6 1	569 6 1
	Sarun	142	80	71	3 25 7	.....	271 23 14	275 9 5
	Shahabad	73	65	74	2 26 3	0 33 3	293 31 10	297 11 0
	Tirhoot	180	108	106	1 19 12	0 23 0	152 23 3	154 25 15
	Total ...	741	448	453	10 12 11	1 16 3	1,594 34 7	1,606 23 5
Presidency.	Calcutta & Suburbs ...	70	53	60	36 21 0	620 9 0	.....	656 30 0
	Jessore	83	100	85	.....	.....	118 2 0	118 2 0
	Nuddea	83	74	70	0 3 4	35 19 2	90 9 6	125 31 12
	24-Pergunnahs... ...	145	152	146	.....	222 13 0	.....	222 13 0
	Total ...	381	379	361	36 24 4	878 1 2	208 11 6	1,123 36 12
Rajshahye.	Bograh	148	159	199	.....	0 1 0	86 4 4	86 5 4
	Dinagepore	136	120	122	.....	.....	98 27 7	98 27 7
	Maldah	63	68	70	.....	2 21 4	132 22 15	135 4 3
	Moorshedabad... ...	102	109	96	0 28 15	.....	261 27 13	262 16 12
	Pubna	115	116	117	.....	.....	113 7 0	113 7 0
	Rajshahye	77	73	69	.....	.....	283 38 0	283 38 0
	Rungpore	124	182	214	.....	.....	373 22 5	373 22 5
	Total ...	765	827	887	0 28 15	2 22 4	1,349 29 12	1,353 0 15
	Grand Total ...	4,602	4,304	4,186	58 11 10	1,212 7 7	7,449 35 5	8,738 26 4
	12 Months in each year ...	.....	4,695	4,186	.....	.....	.....	.....

NOTE.—The totals for Pooree exceed the aggregate of the preceding columns, because they include the consumption and sale proceeds in the grand total.

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Districts for which there are no entries.

CHARGED WITH DUTY.

In 1866-67.				In 1867-68.				Revenue.	
Chur or Rora.	Round.	Flat.	Total.	Chur or Rora.	Round.	Flat.	Total.	Increase.	Decrease.
10	11	12	13	14	15	16	17	43	44	45
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.		Rupees.	Rupees.
.....	.....	4 20 0	4 20 0	.....	.....	4 5 0	4 5 0		42	.....
.....	.....	5 7 0	5 7 0	.....	.....	5 27 0	5 27 0		80	.....
.....	.....	36 37 0	36 37 0	.....	.....	53 37 0	53 37 0		1,512	.....
.....	.....	.....	.....	.....	0 35 0	.....	0 35 0		145	.....
.....	.....	.....	.....	.....	.....	0 35 0	0 35 0		44	.....
.....	.....	46 24 0	46 24 0	.....	0 35 0	64 24 0	65 19 0		1,823	.....
.....	.....	289 8 14	289 8 14	.....	0 20 0	378 35 4	379 15 4		8,357	.....
.....	.....	260 28 8	260 28 8	.....	.....	448 29 12	448 29 12		16,382	.....
.....	.....	507 11 11	507 11 11	.....	.....	580 14 8	580 14 8		5,523	.....
.....	10 33 8	.....	10 33 8	.....	23 27 2	.....	23 27 2		1,831	.....
.....	.....	17 4 8	17 4 8	.....	.....	24 16 0	24 16 0		735	.....
.....	8 32 0	.....	8 32 0	.....	12 39 0	....	12 39 0		666	.....
.....	.....	9 16 0	9 16 0	.....	.....	11 24 0	11 24 0		146	.....
.....	.....	29 28 10	29 28 10	0 1 1	.....	39 7 6	39 8 7		336	.....
.....	19 25 8	1,113 18 3	1,133 3 11	0 1 1	37 6 2	1,483 6 14	1,520 14 1		33,975	.....
.....	7 25 3	.....	7 25 3	0 15 0	11 13 8	.....	11 28 8		512	.....
0 22 4	28 17 4	.....	28 39 8	0 22 0	37 23 12	0 7 0	38 12 12		1,258	.....
1 14 15	68 6 10	.....	69 21 9	0 27 6	92 2 12	.....	92 30 2		2,935	.....
7 0 0	101 2 12	.....	108 2 12	3 20 0	130 22 0	.....	134 2 0		3,166	.....
0 14 5	42 23 7	.....	42 37 12	0 3 0	61 20 4	.....	61 23 4		2,346	.....
9 11 8	247 35 4	.....	257 6 12	5 7 6	333 2 4	0 7 0	338 16 10		10,217	.....
0 9 0	0 15 0	62 12 0	62 36 0	.....	.....	62 34 0	62 34 0		.....	25
.....	.....	147 20 5	147 20 5	.....	.....	172 20 0	172 20 0		2,415	.....
.....	.....	226 27 14	226 27 14	.....	.....	268 4 8	268 4 8		3,801	.....
0 9 0	0 15 0	436 20 3	437 4 3	.....	.....	503 18 8	503 18 8		6,216	25
.....	0 4 0	26 6 0	26 10 0	.....	.....	37 22 12	37 22 12		998	.....
.....	31 34 9	4 17 11	36 12 4	.....	36 10 2	.....	36 10 2		.....	206
0 3 8	22 30 8	.....	22 34 0	0 0 8	39 32 14	.....	39 33 6		2,030	.....
.....	2 2 8	.....	2 2 8	.....	1 11 0	.....	1 11 0		.....	139
0 3 8	56 31 9	30 23 11	87 18 12	0 0 8	77 14 0	37 22 12	114 37 4		3,028	345
.....	.....	17 31 0	17 31 0	.....	.....	15 15 12	15 15 12		.....	307
.....	.....	63 9 10	63 9 10	.....	.....	71 1 12	71 1 12		806	.....
.....	.....	8 0 0	8 0 0	.....	.....	6 25 8	6 25 8		.....	97
.....	.....	89 0 10	89 0 10	.....	.....	93 3 0	93 3 0		806	404
.....	5 34 3	0 5 12	5 39 15	.....	6 5 10	0 22 8	6 28 2		43	.....
.....	60 36 0	.....	60 36 0	.....	71 25 12	.....	71 25 12		1,281	.....
.....	22 2 10	.....	28 0 2	.....	28 33 6	.....	48 23 2		1,162	.....
.....	88 32 13	0 5 12	94 36 1	.....	106 24 12	0 22 8	126 37 0		2,486	.....
0 12 2	.....	216 19 12	216 31 14	.....	0 22 0	232 3 4	232 25 4		711	.....
.....	.....	131 27 10	131 27 10	.....	.....	191 7 7	191 7 7		5,049	.....
.....	.....	447 25 10	447 25 10	.....	.....	535 35 8	535 35 8		7,536	.....
1 15 8	.....	67 13 0	68 28 8	4 14 8	.....	87 13 12	91 28 4		2,409	.....
.....	.....	825 32 9	825 32 9	.....	.....	904 28 9	904 28 9		8,070	.....
.....	.....	395 29 12	395 29 12	.....	.....	467 4 9	467 4 9		6,270	.....
1 27 10	.....	2,084 28 5	2,086 15 15	4 14 8	0 22 0	2,418 13 1	2,423 9 9		30,045	.....
5 2 11	.....	39 25 14	44 28 9	1 30 15	.....	106 10 10	108 1 9		4,820	.....
.....	0 30 0	107 37 12	108 27 12	0 27 4	0 2 0	133 38 0	134 27 4		2,572	.....
0 1 5	.....	439 4 2	439 5 7	.....	.....	441 33 2	441 33 2		617	.....
12 23 8	.....	271 21 2	284 9 10	5 33 9	.....	321 6 14	327 0 7		2,770	.....
8 12 15	3 13 0	354 16 3	366 2 2	8 28 0	.....	605 5 2	613 33 2		20,236	.....
0 14 5	.....	105 17 15	105 32 4	0 38 10	.....	158 20 0	159 18 10		4,548	.....
26 19 12	4 3 0	1,318 3 0	1,348 25 12	17 38 6	0 2 0	1,766 33 12	1,784 34 2		35,563	.....
5 13 8	475 5 4	.....	480 18 12	7 20 0	525 27 8	.....	533 7 8		7,432	.....
.....	.....	104 27 15	104 27 15	.....	.....	135 28 12	135 28 12		2,813	.....
0 1 0	41 17 9	27 24 11	69 3 4	.....	53 8 4	45 2 15	98 11 3		3,179	.....
.....	166 30 0	.....	166 30 0	.....	205 18 0	.....	205 18 0		5,356	.....
5 14 8	683 12 13	132 12 10	820 39 15	7 20 0	784 13 12	180 31 11	972 25 7		18,780	.....
.....	0 4 0	86 32 4	86 36 4	.....	.....	91 14 8	91 14 8		1,096	.....
.....	.....	108 12 6	108 12 6	.....	.....	111 13 5	111 13 5		695	.....
.....	0 27 6	137 9 4	137 36 12	.....	.....	160 24 6	160 24 6		2,391	.....
0 38 12	.....	203 38 0	204 36 12	3 14 8	4 5 0	254 11 10	261 31 2		5,130	.....
.....	.....	93 19 8	93 19 8	.....	.....	118 5 12	118 5 12		2,487	.....
.....	.....	143 17 8	143 17 8	0 0 12	0 34 8	158 17 12	159 13 0		1,599	.....
.....	.....	332 28 12	332 28 12	.....	.....	401 3 8	401 3 8		7,267	.....
0 38 12	0 31 8	1,105 37 10	1,107 27 14	3 15 4	4 39 8	1,295 10 13	1,303 25 9		20,665	.....
44 4 10	1,101 27 7	6,357 14 0	7,509 3 9	38 17 1	1,344 39 6	7,843 33 15	9,247 0 2	0 6	1,63,604	774
48 5 1	1,201 33 9	6,935 11 10	8,191 29 5	38 17 1	1,344 39 6	7,843 33 15	9,247 0 2	.....	89,162	.....

of the Gurjat Gánjá, for which no separate column is provided, thereby causing corresponding discrepancies

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Table XV.—

N.B.—The names have been omitted of

Divisions.	Districts.	Revenue. In 1867-68. License Fees.	Duty on Chur or Rors.	Duty on Round.	Duty on Flat.	Duty on Total.	Total Revenue.
1	2	30	31	32	33	34	35
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah H	116	.....	.....	330	330	446
	Durrung ...	84	.....	.....	454	454	538
	Kamroop ...	732	.....	.....	4,314	4,314	5,046
	Lukhimpore ...	40	.....	105	.....	105	145
	Nowgong ...	44	.....	.....	.....	.....	44
	Total	1,016	.....	105	5,098	5,203	6,219
Bhaugulpore.	Bhaugulpore ...	7,676	.....	60	30,310	30,370	38,046
	Monghyr ...	6,292	.....	.....	35,900	35,900	42,192
	Purneah ...	11,400	.....	.....	46,429	46,429	57,829
	Sonthal Pergunnahs.						
	Deoghur ...	750	.....	2,842	.....	2,842	3,592
	Godda ...	646	.....	.....	1,952	1,952	2,598
	Nya-Doomka ...	497	.....	1,557	.....	1,557	2,054
	Pakour ...	326	.....	.....	928	928	1,254
	Rajmehal ...	496	4	.....	3,135	3,139	3,635
	Total	28,083	4	4,459	1,18,654	1,23,117	1,51,200
Burdwan.	Bancoorah ...	480	60	1,360	.....	1,420	1,900
	Beerbhoom ...	1,262	88	4,511	14	4,613	5,875
	Burdwan ...	2,624	109	11,048	.....	11,157	13,781
	Hooghly ...	3,252	560	15,666	.....	16,226	19,478
	Midnapore ...	3,640	12	7,381	.....	7,393	11,033
	Total	11,258	829	39,906	14	40,809	52,067
Chittagong.	Bullooah ...	2,160	.....	.....	5,028	5,028	7,188
	Chittagong ...	3,584	.....	.....	13,800	13,800	17,384
	Tipperah ...	4,776	.....	.....	21,448	21,448	26,224
	Total	10,520	.....	.....	40,276	40,276	50,796
Chota-Nagpore.	Hazareebaugh ...	736	.....	.....	3,006	3,006	3,742
	Lohardugga ...	1,343	.....	4,351	.....	4,351	5,694
	Maunbhoom ...	1,260	2	4,779	.....	4,781	6,041
	Singbhoom ...	152	.....	153	.....	153	305
	Total	3,491	2	9,233	3,006	12,291	15,782
Cooch-Behar.	Darjeeling ...	596	.....	.....	1,231	1,231	1,827
	Goalpara & Eastern Doc	1,457	.....	.....	5,684	5,684	7,141
	Western Dooars	212	.....	.....	531	531	743
	Total	2,265	.....	.....	7,446	7,446	9,711
Cuttack.	Balasore ...	248	.....	736	45	781	1,029
	Cuttack ...	1,952	.....	8,596	.....	8,596	10,548
	Pooree ...	1,030	.....	3,461	.....	3,855	4,885
	Total	3,230	.....	12,793	45	13,232	16,462
Dacca.	Backergunge ...	8,052	.....	66	18,566	18,632	26,684
	Cachar ...	3,302	.....	.....	15,295	15,295	18,597
	Dacca ...	8,424	.....	.....	42,871	42,871	51,295
	Furreedpore ...	2,148	698	.....	6,987	7,685	9,833
	Mymensing ...	15,396	.....	.....	72,378	72,378	87,774
	Sylhet ...	7,660	.....	.....	37,368	37,368	45,028
	Total	44,982	698	66	1,93,465	1,94,229	2,39,211
Patna.	Chumparun ...	1,348	284	.....	8,500	8,784	10,132
	Gya ...	2,655	109	6	10,716	10,831	13,486
	Patna ...	4,144	.....	.....	35,347	35,347	39,491
	Sarun ...	2,684	934	.....	25,694	26,628	29,312
	Shahabad ...	3,202	1,392	.....	48,410	49,802	53,004
	Tirhoot ...	3,428	155	.....	12,680	12,835	16,263
	Total	17,461	2,874	6	1,41,347	1,44,227	1,61,638
Presidency.	Calcutta & Suburbs	5,976	1,200	63,082	.....	64,282	70,258
	Jessore ...	3,478	.....	.....	10,857	10,857	14,335
	Nuddea ...	2,932	.....	6,385	3,606	9,991	12,923
	24-Pergunnahs...	7,020	.....	24,654	.....	24,654	31,674
	Total	19,406	1,200	94,121	14,463	1,09,784	1,29,190
Rajshahye.	Bograh ...	7,048	.....	.....	7,309	7,309	14,357
	Dinagepore ...	4,500	.....	.....	8,907	8,907	13,407
	Maldah ...	2,876	.....	358	12,608	12,966	15,842
	Moorshedabad...	4,200	538	495	20,344	21,377	25,577
	Pubna ...	5,540	.....	.....	9,452	9,452	14,992
	Rajshahye ...	3,092	3	103	12,676	12,782	15,874
	Rungpore ...	8,714	.....	.....	32,087	32,087	40,801
	Total	35,970	541	956	1,03,383	1,04,880	1,40,850
	Grand Total	1,77,682	6,148	1,61,755	6,27,197	7,95,494	9,73,176
	12 Months in each year	1,77,682	6,148	1,61,755	6,27,197	7,95,494	9,73,176

Note.—The totals for Poor

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Gánjá.—(Continued.)

those Districts for which there are no entries.

1867-68, Compared with 1866-67.

Consumption.												Revenue.	
Increase.				Decrease.									
Chur or Rora.	Round.	Flat.	Total all sorts.	Chur or Rora.	Round.	Flat.	Total all sorts.	Increase.	Decrease.
36	37	38	39	40	41	42	43	44	45
Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Mds. Sr. Ch.	Rupees.	Rupees.
.....	.....	.....	.....	.....	.....	0 15 0	0 15 0	42	.....
.....	.....	0 20 0	0 20 0	.....	.....	.....	.....	80	.....
.....	.....	17 0 0	17 0 0	.....	.....	.....	.....	1,512	.....
.....	0 35 0	.....	0 35 0	.....	.....	.....	.....	145	.....
.....	.....	0 35 0	0 35 0	.....	.....	.....	.....	44	.....
.....	0 35 0	18 15 0	19 10 0	.....	.....	0 15 0	0 15 0	1,823	.....
.....	0 20 0	89 26 6	90 6 6	.....	.....	.....	.....	8,357	.....
.....	.....	188 1 4	188 1 4	.....	.....	.....	.....	16,382	.....
.....	.....	73 2 13	73 2 13	.....	.....	.....	.....	5,522	.....
.....	12 33 10	.....	12 33 10	.....	.....	.....	.....	1,831	.....
.....	.....	7 11 8	7 11 8	.....	.....	.....	.....	735	.....
.....	4 7 0	.....	4 7 0	.....	.....	.....	.....	666	.....
.....	.....	2 8 0	2 8 0	.....	.....	.....	.....	146	.....
0 1 1	.....	9 18 12	9 19 13	.....	.....	.....	.....	336	.....
0 1 1	17 20 10	369 28 11	387 10 6	.....	.....	.....	.....	33,975	.....
0 15 0	3 28 5	.....	4 3 5	.....	.....	.....	.....	512	.....
.....	9 6 8	0 7 0	9 13 4	0 0 4	.....	.....	.....	1,258	.....
.....	23 36 2	.....	23 8 9	0 27 9	.....	.....	.....	2,935	.....
.....	29 19 4	.....	25 39 4	3 20 0	.....	.....	.....	3,166	.....
.....	18 36 13	.....	18 25 8	0 11 5	.....	.....	.....	2,346	.....
0 15 0	85 7 0	0 7 0	81 9 14	4 19 2	.....	.....	.....	10,217	.....
.....	.....	0 22 0	.....	0 9 0	0 15 0	.....	0 2 0	.....	25
.....	.....	24 39 11	24 39 11	.....	.....	.....	.....	2,415	.....
.....	.....	41 16 10	41 16 10	.....	.....	.....	.....	3,801	.....
.....	.....	66 38 5	66 16 5	0 9 0	0 15 0	.....	0 2 0	6,216	25
.....	.....	11 16 12	11 12 12	.....	0 4 0	.....	.....	998	.....
.....	4 15 9	.....	.....	.....	.....	4 17 11	0 2 2	.....	206
.....	17 2 6	.....	16 39 6	0 3 0	.....	.....	.....	2,030	.....
.....	.....	.....	.....	.....	0 31 8	.....	0 31 8	.....	139
.....	21 17 15	11 16 12	28 12 2	0 3 0	0 35 8	4 17 11	0 33 10	3,028	345
.....	.....	.....	.....	.....	.....	2 15 4	2 15 4	.....	307
.....	.....	7 32 2	7 32 2	.....	.....	.....	.....	806	.....
.....	.....	.....	.....	.....	.....	1 14 8	1 14 8	.....	97
.....	.....	7 32 2	7 32 2	.....	.....	3 29 12	3 29 12	806	404
.....	0 11 7	0 16 12	0 28 3	.....	.....	.....	.....	43	.....
.....	10 29 12	.....	10 29 12	.....	.....	.....	.....	1,281	.....
.....	6 30 12	.....	20 23 0	.....	.....	.....	.....	1,162	.....
.....	17 31 15	0 16 12	32 0 15	.....	.....	.....	.....	2,486	.....
.....	0 22 0	15 23 8	15 33 6	0 12 2	.....	.....	.....	711	.....
.....	.....	59 19 13	59 19 13	.....	.....	.....	.....	5,049	.....
.....	.....	88 9 14	88 9 14	.....	.....	.....	.....	7,536	.....
2 39 0	.....	20 0 12	22 39 12	.....	.....	.....	.....	2,409	.....
.....	.....	78 36 0	78 36 0	.....	.....	.....	.....	8,070	.....
.....	.....	71 14 13	71 14 13	.....	.....	.....	.....	6,270	.....
2 39 0	0 22 0	333 24 12	336 33 10	0 12 2	.....	.....	.....	30,045	.....
.....	.....	66 24 12	63 13 0	3 11 12	.....	.....	.....	4,820	.....
0 27 4	.....	26 0 4	25 39 8	.....	0 28 0	.....	.....	2,572	.....
.....	.....	2 29 0	2 27 11	0 1 5	.....	.....	.....	617	.....
.....	.....	49 25 12	42 30 13	6 34 15	.....	.....	.....	2,770	.....
0 15 1	.....	250 28 15	247 31 0	.....	3 13 0	.....	.....	20,236	.....
0 24 5	.....	53 2 1	53 26 6	.....	.....	.....	.....	4,548	.....
1 26 10	.....	448 30 12	436 8 6	10 8 0	4 1 0	.....	.....	35,563	.....
2 6 8	50 22 4	.....	52 28 12	.....	.....	.....	.....	7,432	.....
.....	.....	31 0 13	31 0 13	.....	.....	.....	.....	2,813	.....
.....	11 30 11	17 18 4	29 7 15	0 1 0	.....	.....	.....	3,179	.....
.....	38 28 0	.....	38 28 0	.....	.....	.....	.....	5,356	.....
2 6 8	101 0 15	48 19 1	151 25 8	0 1 0	.....	.....	.....	18,780	.....
.....	.....	4 22 4	4 18 4	.....	0 4 0	.....	.....	1,096	.....
.....	.....	3 0 15	3 0 15	.....	.....	.....	.....	695	.....
.....	.....	23 15 2	22 27 10	.....	0 27 8	.....	.....	2,391	.....
2 15 12	4 5 0	50 13 10	56 34 6	.....	.....	.....	.....	5,130	.....
.....	.....	24 26 4	24 26 4	.....	.....	.....	.....	2,487	.....
0 0 12	0 34 8	15 0 4	15 35 8	.....	.....	.....	.....	1,599	.....
.....	.....	68 14 12	68 14 12	.....	.....	.....	.....	7,267	.....
2 16 8	4 39 8	189 13 3	195 37 11	.....	0 31 8	.....	.....	20,665	.....
9 24 11	249 14 15	1,495 2 6	1,742 36 15	15 12 4	6 3 0	8 23 7	5 0 6	1,63,604	774
.....	143 5 13	908 22 5	1,055 10 13	9 28 0	.....	.....	.....	89,162	.....

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Table XVI.—

Divisions.	Districts.	Maximum Number of Licenses in force in the year. Average of 1862-67.	1866-67.	1867-68.	Quantities Sold. Annual Average of 1862-67.	In 1866-67.	In 1867-68.	Annual Average of 1862-67.
1	2	3	4	5	6	7	8	9
								Net.
					Mds. S. C.	Mds. S. C.	Mds. S. C.	Rupees.
Assam.	Durrung	358	668	595	247 7 0	208 39 0	236 20 0	58,662
	Kamroop	842	953	909	303 35 3	321 28 0	349 3 0	1,63,800
	Lukhimpore	151	140	210	387 8 0	370 18 0	378 28 0	1,68,258
	Nowgong	637	765	758	312 10 3	262 26 0	300 30 0	1,32,768
	Seebsaugor	362	583	657	520 30 3	532 14 0	556 6 0	2,22,815
	Total ...	3,350	3,109	3,129	1,771 10 9	1,696 5 0	1,821 7 0	7,46,303
Bhaugulpore.	Bhaugulpore	29	48	47	25 4 0	26 14 0	40 15 0	9,168
	Monghyr	1	2	4	3 11 1	3 10 14	4 39 12	1,147
	Purneah	101	190	130	42 25 12	38 29 0	39 31 0	15,187
	Total ...	131	240	181	71 0 13	68 13 14	85 5 12	25,502
Burdwan.	Bancoorah	12	14	12	5 4 0	5 7 0	6 1 4	3,619
	Beerbhoom	15	22	23	8 1 6	7 24 0	10 9 0	4,821
	Burdwan	85	102	109	28 10 15	28 11 0	35 19 4	17,946
	Hooghly	127	122	125	104 35 0	94 14 0	116 2 0	62,372
	Midnapore	497	463	443	79 37 0	66 10 4	77 10 8	48,382
	Total ...	736	723	712	226 8 5	201 26 4	245 2 0	1,36,740
Chittagong.	Bullooah	32	41	22	1 33 9	1 38 13	1 34 10	1,116
	Chittagong	340	346	345	75 5 5	122 6 12	164 12 8	43,380
	Tipperah	30	32	29	4 28 3	4 29 4	5 10 8	2,780
	Total ...	402	419	396	81 27 1	128 34 13	171 17 10	47,276
Chota-Nagpore.	Hazareebaugh	5	4	3	1 14 0	0 34 0	1 2 0	722
	Lohardugga...	8	9	15	3 11 6	2 23 0	4 28 0	1,759
	Maunbhoom...	22	16	18	7 31 3	4 14 0	5 39 0	4,066
	Singbhoom	2	2	2	3 5 6	2 19 0	2 39 0	1,685
	Total ...	37	31	38	15 21 15	10 10 0	14 28 0	8,232
Cooch-Behar.	Darjeeling	3	4	5	1 9 12	1 30 0	1 31 0	737
	Goalpara and Eastern Dooars ...	267	253	264	118 17 6	87 12 0	99 30 0	54,375
	Western Dooars	.....	6	6	0 0 0	0 33 0	1 18 0	.....
	Total ...	270	263	275	119 27 2	89 35 0	102 39 0	55,112
Cuttack.	Balasore	589	753	462	84 2 0	74 18 0	90 3 0	50,949
	Cuttack	204	230	218	54 10 0	56 3 0	68 23	32,188
	Pooree	44	32	32	14 31 13	13 3 2	16 8 0	9,588
	Total ...	837	1,015	712	153 3 13	143 24 2	174 34 0	92,725
Dacca.	Backergunge	196	203	182	36 2 0	40 23 0	39 10 0	20,552
	Cachar	67	106	99	38 15 13	52 18 0	53 4 0	22,411
	Dacca	82	72	66	32 9 9	29 25 11	47 21	19,026
	Furreedpore...	42	36	47	4 31 14	4 1 9	5 9 13	2,813
	Mymensing	161	320	216	39 38 9	49 5 0	58 7 0	23,626
	Sylhet...	140	204	190	37 27 0	35 6 0	37 38 0	22,239
	Total ...	688	941	800	189 4 13	210 39 4	241 9 15	1,10,667
Patna.	Chumparun	1	.....	.....	0 0 2	.....	.....	2
	Gya	2	2	2	0 8 15	0 16 1	0 13 0	143
	Patna	33	41	40	2 30 0	2 6 0	2 37 0	810
	Sarun	1	.....	.....	0 3 8	0 0 0	0 1 0	31
	Shahabad	1	.....	1	0 2 15	0 0 0	0 1 4	31
	Tirhoot	2	4	3	0 16 13	0 17 0	0 25 0	158
	Total ...	40	47	46	3 22 5	2 39 1	3 37 4	1,175
Presidency.	Calcutta and Suburbs	127	84	96	255 27 0	214 33 0	268 15 0	1,52,327
	Jessore	116	139	87	22 3 0	20 23 0	25 27 0	13,137
	Nuddea	95	79	90	31 15 9	23 37 0	31 26 6	19,132
	24-Pergunnahs	124	140	156	10 16 0	50 0 0	70 10 0	27,077
	Total ...	462	442	429	319 21 9	309 13 0	395 38 6	2,11,673
Rajshahye.	Bograh	131	205	189	38 27 8	40 20 0	43 30 0	23,344
	Dinagepore	168	186	210	30 2 10	34 11 0	36 6 8	16,636
	Maldah	110	129	111	27 22 9	25 28 0	30 2 0	15,695
	Moorshedabad	82	136	183	51 31 12	51 33 8	63 28 0	30,755
	Pubna	44	47	48	9 28 0	8 18 4	10 29 0	5,723
	Rajshahye	43	83	79	19 21 4	23 27 5	28 28 3	17,184
	Rungpore	887	1,268	1,376	130 13 0	138 13 0	161 15 0	72,875
	Total ...	1,465	2,054	2,141	307 26 11	322 31 1	373 18 11	1,81,212
	Grand Total ...	7,418	9,384	8,859	3,258 15 0	3,184 30 7	3,629 37 10	16,16,617
	12 months in each year ...	.....	10,128	8,859	.....	3,474 11 6	3,629 37 10	.....

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REVENUE.						1867-68, Compared with 1866-67.			
In 1866-67.			In 1867-68.			Consumption.		Net Revenue.	
						Increase.	Decrease.	Increase.	Decrease.
10	11	12	13	14	15	16	17	18	19
Fixed price per Seer.	Gross.	Net.	Fixed price per Seer.	Gross.	Net.				
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Mds. Sr. Ch.	Mds. Sr. Ch.	Rupees.	Rupees.
22	1,83,898	1,23,295	22	2,08,120	1,39,535	27 21 0	.....	16,240	.....
22	2,82,192	1,88,899	22	3,07,186	2,05,954	27 15 0	.....	17,055	.....
22	3,25,996	2,18,566	22	3,33,256	2,23,433	8 10 0	.....	4,867	.....
22	2,31,132	1,54,963	22	2,64,660	1,77,442	38 4 0	.....	22,479	.....
22	4,68,468	3,14,087	22	4,89,412	3,28,128	23 32 0	.....	14,041	.....
22	14,91,686	9,99,810	22	16,02,634	10,74,492	125 2 0	.....	74,682	.....
16	16,864	9,223	16	25,840	14,131	14 1 0	.....	4,908	.....
16	2,094	1,145	16	3,196	1,748	1 28 14	.....	603	.....
16 & 20	26,092	14,862	20	31,820	20,285	1 2 0	.....	5,423	.....
16 & 20	45,050	25,230	16 & 20	60,856	36,164	16 31 14	.....	10,934	.....
22	4,554	3,053	22	5,307	3,558	0 34 4	.....	505	.....
22	6,688	4,484	22	8,998	6,033	2 25 0	.....	1,549	.....
22	24,882	16,682	22	31,223	20,933	7 8 4	.....	4,251	.....
22	83,028	55,667	22	1,02,124	68,470	21 28 0	.....	12,803	.....
22	58,305	39,091	22	67,991	45,585	11 0 4	.....	6,494	.....
22	1,77,457	1,18,977	22	2,15,643	1,44,579	43 15 12	.....	25,602	.....
22	1,734	1,163	22	1,641	1,100	.....	0 4 3	.....	63
22	1,07,508	72,079	22	1,44,595	96,944	42 5 12	.....	24,865	.....
22	4,162	2,791	22	4,632	3,105	0 21 4	.....	314	.....
22	1,13,404	76,033	22	1,50,868	1,01,149	42 27 0	0 4 3	25,179	63
22	748	502	22	924	620	0 8 0	.....	118	.....
22	2,266	1,519	22	4,136	2,773	2 5 0	.....	1,254	.....
22	3,828	2,567	22	5,258	3,525	1 25 0	.....	958	.....
22	2,178	1,460	22	2,618	1,755	0 20 0	.....	295	.....
22	9,220	6,048	22	12,936	8,673	4 18 0	.....	2,625	.....
22	1,540	1,032	22	1,562	1,047	0 1 0	.....	15	.....
22	76,824	51,507	22	87,780	58,853	12 18 0	.....	7,346	.....
23 & 22	757	518	22	1,276	855	0 25 0	.....	337	.....
23 & 22	79,121	53,057	22	90,618	60,755	13 4 0	.....	7,698	.....
22	65,516	43,925	22	79,266	53,144	15 25 0	.....	9,219	.....
22	49,316	33,084	22	60,346	40,459	12 20 0	.....	7,375	.....
22	11,506	7,714	22	14,256	9,558	3 4 14	.....	1,844	.....
22	1,26,368	84,723	22	1,53,868	1,03,161	31 9 14	.....	18,438	.....
22	35,706	23,939	22	34,540	23,157	.....	1 13 0	.....	782
22	46,156	30,946	22	46,728	31,329	0 26 0	.....	383	.....
22	26,085	17,489	22	41,825	28,042	17 35 7	.....	10,553	.....
22	3,555	2,383	22	4,616	3,095	1 8 4	.....	712	.....
22	43,230	28,984	22	51,194	34,323	9 2 0	.....	5,330	.....
22	30,932	20,739	22	33,396	22,391	2 32 0	.....	1,652	.....
23	1,85,664	1,24,480	22	2,12,299	1,42,337	31 23 11	1 13 0	18,639	782
16	.....	.....	16	.....	.....	.....	.....	.....	.....
16	256	141	16	208	114	.....	0 3 1	.....	27
16	1,376	753	16	1,872	1,024	0 31 0	.....	271	.....
16	.....	.....	16	16	9	0 1 0	.....	9	.....
16	.....	.....	16	20	11	0 1 4	.....	11	.....
16	272	149	16	400	219	0 8 0	.....	70	.....
16	1,904	1,043	16	2,516	1,377	1 1 4	0 3 1	361	27
22	1,89,046	1,26,747	22	2,36,170	1,58,341	53 22 0	.....	31,594	.....
22	18,084	12,125	22	22,594	15,148	5 5 0	.....	3,023	.....
22	21,054	14,116	22	27,360	18,679	7 29 6	.....	4,563	.....
22	44,000	29,500	22	61,820	41,447	20 10 0	.....	11,947	.....
22	2,72,184	1,82,488	22	3,48,444	2,33,615	86 26 6	.....	51,127	.....
22	35,640	23,895	22	38,500	25,812	3 10 0	.....	1,917	.....
22	30,162	20,222	22	31,823	21,336	1 35 8	.....	1,114	.....
23	22,616	15,163	22	26,444	18,020	4 14 0	.....	2,857	.....
22	45,617	30,584	22	55,176	36,993	10 34 8	.....	6,409	.....
22	7,441	4,989	22	9,438	6,327	2 10 12	.....	1,338	.....
22	20,841	13,973	22	25,261	16,937	5 0 14	.....	2,964	.....
22	1,21,726	81,612	22	1,42,010	95,211	23 2 0	.....	13,599	.....
22	2,84,043	1,90,438	22	3,28,652	2,20,636	50 27 10	.....	30,198	.....
16, 20, 22&23	27,86,101	18,62,327	16, 20 & 22	31,79,334	21,26,938	446 27 7	1 20 4	2,65,483	872
.....	30,39,383	20,31 629	.....	31,79,334	21,26,938	155 26 4	.....	95,309	.....

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Table XVII.—*Arrests, Convictions, &c., under the Excise Laws.*

Divisions.	Districts.	Number of Persons			Amount of			
		Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI of 1856.	Rewards disbursed under the Board's order.
1	2	3	4	5	6	7	8	9
					Rupees.	Rupees.	Rupees.	Rupees.
Assam ...	Durrung ...	6	6	.....	27	27	13	.....
	Kamroop ...	4	3	.....	105	105	27	.....
	Luckimpore	102	82	3	2,661	2,536	2,536	.....
	Nowgong ...	35	35	.....	1,115	1,029	545	.....
	Total ...	147	126	3	3,908	3,697	3,121	.....
Bhaugulpore ...	Bhaugulpore	29	27	.....	340	330	229	30
	Monghyr ...	21	16	10	670	145	120	.....
	Purneah ...	67	33	8	583	400	365	.....
	Sonthal Pergunnahs.							
	Deoghur ...	21	17	4	512	358	145	.....
	Godda ...	38	38	15	567	370	370	35
	Nya-Doomka	35	33	29	828	299	.....	30
	Pakour ...	27	20	9	110	95	95	.....
	Rajmehal ...	20	20	3	288	171	101	.....
	Total ...	258	204	78	3,898	2,168	1,425	95
Burdwan ...	Bancoorah...	6	5	3	330	97	69	.....
	Beerbhoom	86	73	.....	297	292	75	.....
	Burdwan ...	47	44	6	1,362	573	290	15
	Hooghly ...	27	26	12	736	467	245	.....
	Midnapore	43	43	.....	874	633	382	.....
	Total ...	209	191	21	3,599	2,062	1,061	15
Chittagong ...	Bulloosh ...	5	4	4	135	50	.....	15
	Chittagong	64	60	9	1,121	959	506	.....
	Tipperah ...	8	7	.....	.....	.....	.....	.....
	Total ...	77	71	13	1,256	1,009	506	15

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Chota-Nagpore ...	Hazareebaugh ...	45	31	13	2,048	304	119	.....
	Lohardugga ...	85	69	53	2,572	799	566	582
	Maunbhoom ...	11	11	.....	144	27	2	.....
	Singbhoom ...	16	12	1	41	41	19	.....
	Total ...	157	123	67	4,805	1,171	706	582
Cooch-Behar ...	Darjeeling ...	8	4	.....	160	160	95	.....
	Total ...	8	4	.....	160	160	95	.....
Cuttack ...	Balasore ...	49	31	2	737	724	635	.....
	Cuttack ...	44	25	.....	216	216	35	.....
	Pooree ...	8	8	6	10	10	2	.....
	Total ...	101	64	8	963	950	672	.....
Dacca ...	Backergunge ...	4	4	1	210	114	.....	.....
	Cachar ...	14	14	6	389	164	125	.....
	Dacca ...	2	.....	.....	.....	.....	.....	.....
	Furreedpore ...	1	1	.....	10	10	.....	.....
	Mymensing ...	10	9	5	385	76	.....	.....
	Total ...	31	28	12	994	364	125	.....
Patna ...	Chumparun ...	28	27	2	458	219	153	118
	Gya ...	30	30	21	475	475	57	.....
	Patna ...	70	54	31	3,484	1,293	1,171	.....
	Sarun ...	5	3	2	35	31	23	.....
	Shahabad ...	60	56	18	3,817	1,385	1,194	500
	Tirhoot ...	66	36	8	542	390	245	25
	Total ...	259	206	82	8,811	3,793	2,843	643
Presidency ...	Calcutta and Suburbs ...	36	30	3	2,025	1,855	1,855	.....
	Jessore ...	20	15	1	901	696	264	.....
	Nuddea ...	30	20	7	650	335	105	188
	24-Pergunnahs ...	48	24	3	488	218	218	.....
	Total ...	134	89	14	4,064	3,104	2,442	188
Rajshahye ...	Bograh ...	11	10	6	250	195	178	.....
	Dinagepore ...	4	4	.....	175	175	125	.....
	Maldah ...	17	10	3	555	490	490	.....
	Moorshedabad ...	48	29	3	495	390	70	.....
	Rajshahye ...	6	6	5	1,510	83	.....	.....
	Rungpore ...	15	11	4	485	65	65	.....
	Total ...	101	70	21	3,470	1,398	928	.....
	Grand Total ...	1,482	1,176	319	35,928	19,876	13,924	1,538

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Table XVIII.—*Opium.*

Divisions.	DISTRICTS.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Remains balance.
1	2	3	4	5	6	7
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Assam.	Durrung ...	274 14 0	150 0 0	424 14 0	236 20 0	187 34 0
	Kamroop ...	151 35 0	450 0 0	601 35 0	349 3 0	252 32 0
	Lukhimpore ...	225 17 0	300 0 0	525 17 0	378 28 0	146 29 0
	Nowgong ...	150 16 0	450 0 0	600 16 0	300 32 0	299 24 0
	Seebsaugor ...	289 3 0	600 0 0	889 3 0	556 6 0	332 37 0
	Total ...	1,091 5 0	1,950 0 0	3,041 5 0	1,821 9 0	1,219 36 0
Bhaugulpore.	Bhaugulpore ...	12 17 0	60 0 0	72 17 0	40 15 0	32 2 0
	Monghyr ...	1 10 12	7 20 0	8 30 12	4 39 12	3 31 0
	Purneah ...	10 33 0	48 0 0	58 33 0	41 11 0	17 22 0
	Total ...	24 20 12	115 20 0	140 0 12	86 25 12	53 15 0
Burdwan.	Bancooran ...	6 2 4	6 0 0	12 2 4	6 1 4	6 1 0
	Beerbhoom ...	9 4 0	9 0 0	18 4 0	10 9 0	7 35 0
	Burdwan ...	8 16 4	45 0 0	53 16 4	35 19 4	17 37 0
	Hooghly ...	8 30 0	132 0 0	140 30 0	116 2 0	24 28 0
	Midnapore ...	24 20 8	75 0 0	99 20 8	77 10 8	22 10 0
	Total ...	56 33 0	267 0 0	323 33 0	245 2 0	78 31 0
Chittagong.	Bullooah ...	2 39 0	0 0 0	2 39 0	1 34 10	1 4 6
	Chittagong ...	161 17 8	300 0 0	461 17 8	164 12 8	297 5 0
	Tipperah ...	6 28 12	0 0 0	6 28 12	5 10 8	1 18 4
	Total ...	171 5 4	300 0 0	471 5 4	171 17 10	299 27 10
Chota-Nagpore	Hazareebaugh ...	1 36 0	0 0 0	1 36 0	1 2 0	0 34 0
	Lohardaggah ...	1 2 0	9 0 0	10 2 0	4 28 0	5 14 0
	Maunbhoom ...	4 10 0	9 0 0	13 10 0	5 39 0	7 11 0
	Singbhoom ...	2 10 0	3 0 0	5 10 0	2 39 0	2 11 0
	Total ...	9 18 0	21 0 0	30 18 0	14 28 0	15 39 0
Cooch-Behar.	Darjeeling ...	0 21 0	1 20 0	2 1 0	1 31 0	0 10 0
	Goalparah & E. Dooars ...	58 39 0	112 20 0	171 19 0	99 30 0	71 29 0
	Western Dooars ...	1 7 0	1 20 0	2 27 0	1 18 0	1 9 0
	Total ...	60 27 0	115 20 0	176 7 0	102 39 0	73 8 0

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Table XVIII.—*Opium*—(Continued.)

Divisions.	Districts.	Balance in store at close of last year.	Total to be accounted for.	Received this year.	Issued this year.	Remains balance.
1	2	3	4	5	6	7
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Cuttack.	Balasore ...	104 12 0	75 0 0	179 12 0	90 3 0	89 9 0
	Cuttack ...	63 35 0	75 0 0	138 35 0	68 23 0	70 12 0
	Pooree ...	6 12 0	24 0 0	30 12 0	16 8 0	14 4 0
	Total ...	174 19 0	174 0 0	348 19 0	174 34 0	173 25 0
Dacca.	Backergunge ...	30 28 0	39 0 0	69 28 0	39 10 0	30 18 0
	Cachar ...	27 22 0	60 0 0	87 22 0	53 4 0	34 18 0
	Dacca ...	31 29 2	45 0 0	76 29 2	47 21 2	29 8 0
	Furreedpore ...	5 29 11	6 0 0	11 29 11	5 9 13	6 19 14
	Mymensing ...	49 7 0	57 0 0	106 7 0	58 7 0	48 0 0
	Sylhet ...	43 20 0	42 0 0	85 20 0	37 38 0	47 22 0
	Total ...	188 15 13	249 0 0	437 15 13	241 9 15	196 5 14
Patna.	Chumparum ...	0 4 0	0 0 0	0 4 0	0 0 0	0 4 0
	Gya ...	1 0 0	0 0 0	1 0 0	0 13 0	0 27 0
	Patna ...	0 21 0	3 0 0	3 21 0	2 37 0	0 24 0
	Sarun ...	0 2 0	0 0 0	0 2 0	0 1 0	0 1 0
	Shahabad ...	0 5 10	0 0 0	0 5 10	0 1 4	0 4 6
	Tirhoot ...	0 34 0	0 0 0	0 34 0	0 25 0	0 9 0
	Total ...	2 26 10	3 0 0	5 26 10	3 37 4	1 29 6
Presidency.	Calcutta & Suburbs ...	9 11 0	276 0 0	285 11 0	268 15 0	16 36 0
	Jessore ...	22 31 0	25 20 0	48 11 0	25 27 0	22 24 0
	Nuddea ...	15 36 13	24 0 0	39 36 13	31 26 6	8 10 7
	24-Pergunnahs ...	27 12 0	90 0 0	117 12 0	70 10 0	47 2 0
	Total ...	75 10 13	415 20 0	490 30 13	395 38 6	94 32 7
Rajshahye.	Bograh ...	13 0 0	45 0 0	58 0 0	43 30 0	14 10 0
	Dinagepore ...	31 18 12	39 0 0	70 18 12	36 6 8	34 12 4
	Maldah ...	27 35 0	36 0 0	63 35 0	30 2 0	33 33 0
	Moorshedabad ...	59 35 0	63 0 0	122 35 0	62 28 0	60 7 0
	Pubna ...	6 9 0	10 20 0	16 29 0	10 29 0	6 0 0
	Rajshahye ...	16 8 14	30 0 0	46 8 14	28 28 3	17 20 11
	Rungpore ...	129 35 0	165 0 0	294 35 0	162 35 0	132 0 0
	Total ...	284 21 10	388 20 0	673 1 10	374 38 11	298 2 15
	Grand Total ...	2,139 2 14	3,999 0 0	6,138 2 14	3,632 39 10	2,505 3 4

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(RESOLUTION.)

ABKAREE.

Fort William, the 20th February 1869.

READ a letter from the Officiating Secretary to the Board of Revenue, No. 6356B., dated the 25th November last, and the report on the administration of the Excise Department for 1867-68 submitted therewith.

2. The larger consumption of drugs and liquor during the year of report shown in the preceding year, as far as it may be regarded as an indication of the returning prosperity of the masses, is satisfactory; but the Lieutenant-Governor observes that the revenue of the year shows a considerable increase, not only over that of the preceding year of scarcity, but over the average of five previous years. From Table I, it appears that the revenue of 1867-68 was Rupees 57,22,191 against Rupees 53,54,799, the average revenue of the preceding five years. No explanation of this is given. The Lieutenant-Governor hopes it is attributable to a stricter supervision.

Board's Report, paragraph 6 and Table I.

Among the heads of the excise revenue, the Lieutenant-Governor notices a considerable decrease in the revenue from (*a*) country spirits and (*b*) spirits manufactured after the English method. There is also a very marked decrease in the revenue from Muddat(*c*). On the other hand a considerable increase is observable under the heads of imported liquors (*d*), Tari (*e*), Ganjah (*f*), and a very large increase under Opium (*g*).

	1867-68.		Five years preceding.
(*a*)	Rupees 12,73,383	...	Rupees 14,79,514
(*b*)	" 5,85,290	...	" 6,07,853
(*c*)	" 58,756	...	" 75,640
(*d*)	" 58,243	...	" 50,526
(*e*)	" 5,17,554	...	" 4,74,427
(*f*)	" 9,73,176	...	" 9,15,137
(*g*)	" 21,26,938	...	" 16,16,617

3. The reduction of the percentage of charges of collection is very remarkable in Deoghur, Doomka, Pakour, Bancoorah, Hazareebaugh, Maunbhoom, and Chumparun, and it is very considerable in some other Districts, as for example, Nuddea. On the whole, the decrease is so striking that the Lieutenant-Governor will be glad to know whether it is real or only apparent, and due to some such cause as charging the salaries of establishments in different proportions to excise.

Paragraph 7, and Table II.

4. The small amount of the general outstanding balance exhibited in Table I (*a*) is also satisfactory.

Paragraphs 8 and 9, and Table I (*a*).

5. The causes to which the enhanced revenue from country spirits in Shahabad, Malda, and Cachar is ascribed, are satisfactory. The Lieutenant-Governor desires to know whether the illicit manufacture carried on among the hill tribes on the borders of the Mymensing District, as referred to in paragraph 16, has lately increased, and if so, whether any attempt has been made to check it. The explanation given in paragraph 18 of the cause of decrease of revenue in Beerbhoom is, the Lieutenant-Governor observes, satisfactory if real, as it implies a reduction of consumption.

Paragraph 12 *et seq.* and Table III.

6. The Lieutenant-Governor will expect a report on the cause of the decline in the revenue from Rum and Imported Liquors in Mymensing, when the Collector shall have completed his enquiries.

Paragraph 23 and Tables VI. and VII.

7. The reasons assigned by the Board for the increased consumption of Tari are probably correct. The general increase in the revenue from Pachwai, as shewn in Table IX., over 1866-67 may, it is presumed, be fairly ascribed to the

Paragraph 33, Tables VIII. and IX.

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recovery of the country from the depressing effects of the previous calamitous season. It is to be observed that the revenue of the year under this head of report, Rupees 1,03,843, is still below the average of the preceding five years, Rupees 1,10,971.

Paragraph 44.

8. The Lieutenant-Governor approves of the measures reported with regard to the taxing of Handia in the Colehan.

Paragraph 45.

9. The Board observe that the decrease of Revenue in Bograh under "Muddat" is ascribed to the fact that many consumers manufacture the confection themselves, and add, "The Commissioner of the Rajshahye Division observes that the "opium revenue has not however improved in the District." It does not appear how this remark of the Commissioner is apposite. The fact of the consumers of Muddat taking to the practice of manufacturing the confection at home from duty-paid opium, instead of buying it ready manufactured, would of course diminish the sales of Muddat and so the fees for licenses to sell the confection; but there was no reason to expect an increase to the opium Revenue in consequence. No more duty-paid opium would be used in the home manufacture of Muddat by the consumers than would have been consumed if the same quantity of Muddat had been manufactured by dealers, and then sold to the consumers.

Paragraph 49 and Table XV.

10. The Lieutenant-Governor desires to be informed how much Ganja was exported to the North-Western Provinces during the year of report, and what duty was realised on it; also what quantity was exported in the same direction in the year preceding, in order that he may be able to judge of the increase, in the consumption of Ganja as compared with the preceding year, and with the average of five years. The Lieutenant-Governor is not entirely satisfied that the returning prosperity of the country accounts altogether for the increase, as the consumption during the year of report exceeds that of the average of five years. The Board is requested to take measures to ascertain whether the increase has continued during the current year 1868-69, and if so, to consider and report whether the time has not come for a further increase of duty.

Paragraph 52.

11. The Lieutenant-Governor requests that particular enquiry and full report may be made as to the correctness of the statement made in paragraph 52, that the high price of country spirit has led to the increased consumption of Ganja in the District of Hazareebaugh. If the effect of the high duty on spirits in this district is as stated, it is a matter for consideration whether the duty should not be reduced.

12. With reference to paragraph 55, if it be true that large quantities of Ganja are smuggled into Purneah from Rajshahye, the Lieutenant-Governor hopes that the Board will take the necessary measures for checking it.

Paragraph 56.

13. Continued vigilance is necessary to check the consumption of contraband Ganja in the producing districts.

14. The point noticed in paragraph 59, as to the absence of any penalty for neglect on the part of a licensed cultivator to take out a license for retaining possession of Ganja, seems to require early attention. The Lieutenant-Governor awaits a report upon the subject.

Paragraph 66 and Table XVI.

15. The returning prosperity of the people after the scarcity, does not account for the increase of the consumption of Opium over the average of five years. The ·ult of the measures for the suppression of illicit traffic in Opium in the ·oghly District is satisfactory. The practice of paying laborers in Seebsagur Opium cannot, as the Board remark, be interfered with. The Lieutenant-·ernor, however, sincerely hopes that the practice of Opium-eating is ·asing in the District of Luckimpore, as stated in paragraph 73. His

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Honor agrees with the Board, (paragraph 75) that it will probably be inexpedient to raise the price of Opium in Assam during the first few years after the enhancement of the assessment on land. The price is already very high.

Paragraph 79.

16. The remarks of the Commissioner of Chittagong quoted in paragraph 79, regarding the exceptional measures taken in British Burmah in respect to the quantity of Opium offered for sale in that Province, have been submitted to the Government of India.

17. From the statement given in the margin of paragraph 82, it is clear that the local consumption in the Districts of Patna and Shahabad is of illicit Opium. From a correspondence lately submitted by the Board, it has appeared more than probable that even of the quantity which is shown as consumed in Patna, much is exported illicitly and sold contraband in Districts in which the selling price of the drug is fixed high.

Paragraphs 89 and 90.

18. The Lieutenant-Governor notices with satisfaction that offences against the Excise Law have been prosecuted with greater activity in Nuddea and Jessore, and that the Police in Shahabad co-operated so well with the Excise Department in suppressing the illicit manufacture of country spirits. These remarks will be communicated to the Inspector-General of Police.

Paragraphs 93 and 94.

19. The remarks in these paragraphs regarding the apathy shown by the Police in the Rajshahye and Dacca Divisions in checking illicit manufacture will also be comunicated to the Inspector-General of Police, who will be requested to enjoin on the Police greater vigilance and energy in the discharge of this branch of their duty.

Paragraph 95.

20. With reference to the Board's remarks regarding the large number of persons arrested for breach of the Excise Laws in the Lohardugga District, the Lieutenant-Governor observes that measures for the suppression of illicit stills should of course be as active as possible, so as to make the law generally known; but he hopes that the local Officers are alive to the propriety of dealing leniently with detected breaches of the law, for which, among such a people, there may be the excuse that the law is not generally known or enforced.

Paragraph 99.

21. The operations of the Police in the detection of offences against the Excise Law in Purneah are unfavorable to the force of the district.

22. The Lieutenant-Governor has read with regret the remarks of the Officiating Commissioner of Dacca, contained in paragraph 104. His Honor is aware that the Board have for some years made every effort to oblige local District Officers to give more of their own attention to the working of the Excise Department than they had previously been in the habit of giving, and he hopes that the Board will continue their efforts in that direction.

23. The Lieutenant-Governor notices with satisfaction the favorable mention made by the Board of the undermentioned Officers.

Commissioners.

Mr. R. B. Chapman.
„ W. LeF. Robinson.
Colonel E. T. Dalton.

Collectors.

Mr. H. Bell.
„ J. Monro.

Assistant Collectors.

Mr. J. A. Hopkins.
„ J. H. Newberry.
„ W. M. Souttar.
„ H. S. Beadon.

Uncovenanted Officers.

Mr. J. Mackenzie.
„ M. Little.
„ W. R. Pogson.
„ W. Sarson.
Moulvie Syed Waris Ali Khan.
„ Feda Ally.
Baboo Gunganund Mookerjee.
„ Tarucknath Mullick.
„ Kadernath Pundit.
„ Jadunath Bose.
„ Mothuranath Banerjea.
„ Baran Chunder Neogee.

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24. The Lieutenant-Governor also acknowledges the attention which Mr. A. Money has given to this Department in the Bhaugulpore Division.

By Order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal,

Revenue and General Departments.

No. 713.

COPY forwarded to the Board of Revenue for information and guidance, with reference to their Officiating Secretary's letter No. 6356B., dated the 25th November last.

No. 714.

COPY forwarded to the Inspector-General of Police. Special attention is requested to paragraphs 93 to 100 of the Board's Report, a copy of which accompanies.

FORT WILLIAM,
The 20th February 1869.

P. DICKENS,
Offg. Under-Secy. to the Govt. of Bengal.

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1868-69.

Calcutta:

FRED. LEWIS, CALCUTTA CENTRAL PRESS COMPANY, LIMITED,

5, COUNCIL HOUSE STREET.

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5, COUNCIL HOUSE STREET.

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No. 9 B.

FROM

T. B. LANE, ESQ.,

Offg. Secretary to the Board of Revenue, L. P.,

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
REVENUE DEPARTMENT.

Dated Fort William, the 7th January, 1870.

SIR,

EXCISE.
A Money, C.B., Esqr.

I AM directed by the Board of Revenue to submit herewith their Report on the Administration of the Excise Department, in the Lower Provinces, during the year 1868-69.

2. In explanation of the delay which has occurred in drawing up this Report, a memorandum is appended, showing the dates on which revised figures and explanations were received from certain districts.

I have the honor to be,
Sir,
Your most obedient servant,
T. B. LANE,
Offg. Secretary.

MEMO.

Mymensing	2nd October, 1869.
Dacca	4th " "
24-Pergunnahs	7th " "
Lohardugga	25th " "
Shahabad	25th " "
Chittagong	1st December "

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EXCISE ADMINISTRATION REPORT

For 1868-69.

Section I.—Preliminary.

The Annual Statistics of the Excise Department are exhibited in the undermentioned Tables :—

Table I.—Comparison of number of Licenses in force, consumption of Excisable articles, and revenue. Details are compared of the year immediately preceding, and of the quinquennial period anterior to the year of report.

Table Ia.—Demands, collections, remissions, and balances of 1868-69.

Table Ib.—Increases and decreases, in quantity and revenue, in 1867-68 and 1868-69.

Table Ic.—Actual consumption of Opium in 1868-69.

Table Id.—Operation of penal provisions of the Excise Law.

Table Ie.—Comparison of charges in 1867-68 and 1868-69.

Table II.—Comparison of the whole Excise Revenue in 1867-68 and 1868-69, by Districts.

Table III.—Demands, collections, remissions, and balances of 1868-69, in detail, by Districts.

Table IV.—Comparison of charges in 1867-68 and 1868-69, by Districts.

Tables V. to XVIII.—Comparison by Districts, in detail, of particulars given generally in Table I., and its subordinate Tables.

Section II.—General.

2. The aggregate Excise revenue and charges, respectively, are specified below :—

Period.	Gross revenue exclusive of cost of Opium.	General charges.	Net revenue.	Percentage of charges.
Average of 1863 to 1868 ...	55,29,009	3,41,475	51,87,534	6·2
In 1867-68	57,21,932	3,92,027	53,29,905	6·8
In 1868-69	60,84,373	3,95,007	56,89,366	6·5
Difference of past two years ...	+3,62,441	+2,980	+3,59,461	—·3

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3. As compared with the average of the preceding five years, the gross revenue of 1868-69 has increased by Rs. 5,55,364. The subjoined Statement shows that this favorable result has been attained by a considerable improvement under the heads of Country Spirits, Imported Wines, Tárí, Páchwáí, Gánjá, and Opium, against which must be set the decrease in revenue principally from Rum and Mádád. The fluctuations under Chárás, Síddhí, &c., Májún, Chándú, and Spirits used for Arts, are slight and require no comment.

		Revenue.		Increase.	Decrease.
		Average of five years.	For 1868-69.		
I.	Country Spirits ...	14,49,126	16,65,904	2,16,778	.....
II.	Rum	6,03,597	5,41,306	.....	62,291
III.	Imported Wines ...	53,561	61,685	8,124	.....
IV.	Tárí	4,76,062	5,37,257	61,195	.....
V.	Páchwáí	1,11,922	1,28,948	17,026	.....
VI.	Chárás	5,350	4,470	.....	880
VII.	Síddhí, Sábzí or Bhang ...	6,483	7,270	787	.....
VIII.	Májún	2,565	2,247	.....	318
IX.	Mádád	70,162	60,980	.....	9,182
X.	Chándú	8,706	10,156	1,450	.....
XI.	Spirits used for Arts, &c....	1,355	2,023	668	.....
XII.	Gánjá	9,36,773	9,68,010	31,237	.....
XIII.	Opium	18,03,347	20,94,117	2,90,770	.....
	Total ...	55,29,009	60,84,373	6,28,035	72,671

4. The average of the five years 1863-68 includes the revenue for the period, when the distress caused by the scarcity, reduced the receipts in the Excise Department generally; and hence this average, compared with the revenue for 1868-69, shows generally an increase in the receipts of that year. The special reasons for the fluctuations under the several heads above noted, have been briefly explained in Appendix A.

5. The revenue of the past year also exceeds that of the year 1867-68, to the extent of Rs. 3,62,441. This is attributable mainly to the continued prosperity of the people.

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6. The net differences between the figures of the past two years are as follows :—

Articles.	In 1868-69.	
	Increase.	Decrease.
I. Country Spirits	3,92,521	.....
II. Rum	.....	43,702
III. Imported Wines	3,442	.....
IV. Tárí	19,703	.....
V. Páchwáí	25,105	.....
VI. Chárás	.....	135
VII. Síddhí, &c.	462	.....
VIII. Májún	85	.....
IX. Mádád	2,225	.....
X. Chándú	447	.....
XI. Spirits used for Arts	298	.....
XII. Gánjá	.....	5,189
XIII. Opium	.....	32,821

7. Explanations of these differences are given in the appropriate sections of this Report.

8. The percentage of aggregate charges has decreased from 6·8 in 1867-68 to 6·5 in 1868-69.

9. The sum of Rs. 10,272 was remitted this year, chiefly on account of the monthly tax due under the head of "Tárí" in the Patna Division.

10. The balance at close of the year amounted to Rs. 12,697, the bulk of which, *viz.*, Rs. 10,538, was outstanding on account of Tárí revenue in the Patna Division. The chief cause of the existence of this balance in the Patna Division, is the failure of the local officers to adhere strictly to the Board's rules forbidding accumulation of arrears on the part of monthly License-holders. The Board have called the Commissioner's careful attention to the matter.

Section III.—Country Spirits.

11. Under this head the increase of revenue occurs this year chiefly in Calcutta, and in the districts of the Burdwan, Bhaugulpore, Chota-Nagpore, Patna and Presidency Divisions.

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12. The increase in Nuddea, 24-Pergunnahs, Hooghly, Rajmehal, Doomka, Godda, Chittagong, Moorshedabad, Pooree, and Rajshahye, is attributed to the improved condition of the people and cheapness of provisions,—and in the following districts to the causes assigned against each.

Calcutta.—Comparatively high price at which Rum was selling during the year; Country Spirits consequently took the place of Rum, which is said to be very much less in favor with the masses than Doastah.

Midnapore.—Better working of the Distillery system since its introduction. Of the three new distilleries opened in this district in 1866-67, that of Gurbetta has proved decidedly successful.

Purneah, Lohardugga, and Maldah.—Strict supervision of the Excise Department.

Deoghur.—Large influx of laborers on the Chord Line of Railway.

Bhullooah.—Decrease in the sale of Rum and Imported Wines.

Tipperah.—Owing partly to the fact that the Chamars, the principal consumers, having made unusually large profits in trade last year, spent more on drink, and partly to the extensive use of the Spirit during the Cholera epidemic.

Cachar and Pubna.—Competition among the Distillers, and consequent reduction in the price of the Spirit.

Sylhet.—Partly from a falling off under the head Rum, but chiefly from decrease in the selling price caused by the distillation of spirits of lower strength.

Furreedpore.—Increase of duty from Rs. 2-8 to Rs. 3 per gallon.

Luckimpore.—Opening of a new private Distillery.

Seebsaugor.—Issue of additional number of Licences, and increase in the rate of License fees.

Hazareebaugh.—Owing to a greater number of licenses having been taken out by the distillers, who had hitherto held back in expectation of the abolition of the Central Distillery system.

Maunbhoom.—Gradual development of the Central Distillery system.

Singbhoom.—Removal of the restriction against the opening of out-stills in wilder parts of the district where Central Distilleries do not pay their expenses.

Rungpore.—Opening of new shops, and the sales effected at fairs.

Burdwan.—Cheapness of provisions, establishment of a Central Distillery at Mancoor in Bood-Bood, and enhancement of duty from Re. 1 to Re. 1-8 per gallon at Raneegunge.

Bhaugulpore and Monghyr.—Abundant rice crop in 1867-68, and cheapness of the Mowah flower, from which the liquor is distilled. The punishment of two Distillery Darogahs in the Monghyr District, and of their abettor, a distiller, for passing out liquor without payment of duty, had also a salutary and deterring effect on illicit dealings.

Balasore and Cuttack.—Successful working of the Central Distillery system, and recovery of the districts from the effects of the famine.

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Chumparun, Gya, Patna, Sarun, Shahabad, and Tirhoot.—Cheapness of the Mowah flower, and prosperous condition of the people, during greater portion of the year.

13. The decrease under this head has occurred in the following districts for the reasons stated :—

Darjeeling.—Owing to a change in the system of farming out shops for the sale of Country Spirits. Formerly the privilege of selling this article was farmed out to a single individual at 50 shops in the district, but this being opposed to the Rules, a change has been introduced, by which each individual shop is put up to auction. The number of shops has accordingly diminished.

Dinagepore.—Because the distillers have been distilling very weak Spirits during the year, and the License fees have declined in consequence of the refusal of some vendors to pay more than Rs. 2 a month, and of others being caught in illicit distillation. It has since been reported that several convictions have taken place for illicit distillation, and the revenue has increased.

Dacca.—Owing to License fees for the sale of Country Spirits and Rum, being exhibited this year against the latter head only, with reference to Rule 2, Section IX., page 64, B. R., which allows of one license, at the higher rate of fee, being issued for both Country Spirits and Rum.

14. It is stated that in both Nuddea and 24-Pergunnahs, Country Spirit is coming more into use, and is gradually taking the place of Gánjá. The Board concur with the Commissioner in the opinion that the abandonment of a most pernicious drug, and the general adoption of an almost harmless stimulant, is a beneficial result.

15. In Jessore it is reported by the local officers that Gánjá is taking the place of Country Spirits at Nurrail and Magoorah, owing to the high price at which the latter sells under a high License fee and duty. The matter is now under the Board's special consideration.

16. In Bancoorah, 18,598 gross gallons were consumed, from which duty to the amount of Rs. 8,600 was levied; and in the previous year 11,528 gallons were consumed, from which the sum of Rs. 7,176 was obtained. This apparently contradictory result arose from an unauthorized system of taxing Country Spirits introduced by Mr. Wells, and continued by Mr. Grant, in order to compete with the neighbouring districts of Midnapore and Maunbhoom. The Board have put a stop to that system, and directed that the Spirit distilled at the Central Distilleries in Bancoorah should be invariably taxed in future according to Rules, the rate of duty in Bancoorah and Maunbhoom being at the same time equalized.

17. An Out-still has been opened in the Island of Sundeep in Bhullooah, and the establishment of a Distillery at Cox's Bazar in Chittagong, has been sanctioned, in the hope that good Country Spirit will displace bad Páchwáí in time, and diminish the illicit manufacture which it is apprehended goes on

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there. A Central Distillery was opened at Julpigoree before the close of the year, its results will be apparent during the next year. In the Maunbhoom District the Umbica Nugger Distillery has been closed, as it was working at a loss; but the opening of six new Central Distilleries at other stations, where remunerative local consumption is expected, has been recommended by the local authorities, who have been called upon for further details.

Section IV.—Rum and Imported Wines.

18. The increase in the revenue from Spirits manufactured in the English method, or Rum, in the 24-Pergunnahs, is owing to the same reason as is ascribed for the improvement in that district, under the head Country Spirits; and in Dacca, to the introduction and sale of the article in the interior of the district, and to the additional entry of License fees, as explained in paragraph 13 above.

19. The high price of Rum has caused the decline in Calcutta and Kamroop. Of the falling off of Rs. 9,605 in Backergunge, Rs. 4,047 were paid by the vendors, as duty, at Calcutta, leaving an actual decrease of Rs. 5,558, which is reported to be owing to greater consumption of European Wines and Liquors. The Commissioner observes that importation of Rum and cheap European Liquors varies in the district considerably; when these are easily procurable, the manufacture of Country Spirits diminishes, and it rises when the Liquors in question are high in price and difficult to procure.

20. The increase in revenue from imported Wines is attributed, in Hooghly and Mymensing, to greater general demand for those Wines; while the decrease in Monghyr arises from a reduction made in the number of Licenses at Jamalpore, on the complaint of the Railway Officials.

21. The collections of Customs revenue from imported Wines during the past five years are specified below :—

			No. of Imperial Gallons.	Revenue.
			Rs.	Rs.
1864-65	...	...	2,18,337	2,18,313
1865-66	...	...	2,43,145	2,43,096
1866-67	...	...	2,11,952	2,13,397
1867-68	...	...	2,35,091	2,57,832
1868-69	...	...	3,19,714	3,21,973

Section V.—Ta'ri' and Pa'chwa'i'.

22. The increase under Tárí is ascribed, in Maldah and Moorshedabad, to the higher rates at which the monthly Licenses were issued; in Patna, to the additional care bestowed in the realization of the revenue; and in Tirhoot, partly

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to the year being comparatively better, and partly because the Tárí shops in the Sub-Divisions of Hajeepore, Seetamurhee, and Mozufferpore were let out under separate Licenses for each, at an increase over the last year's jumma, to three substantial men, instead of being settled with the poorer class of passees.

23. The falling off in the Tárí revenue occurs in Calcutta from the closure of many shops and relinquishment of Licenses, in consequence of incessant rains, which injured the Tárí mehal; and in Hazareebaugh, from the inability of the Abkars to pay the revenue.

24. The Commissioner of Patna has brought to notice that the prevailing system of granting Licenses for the sale of fermented Tárí, and of levying tax thereon in the several districts of his division, is not uniform, and is opposed to the Rules in force. The Commissioner has been directed to conform to the Rules.

25. The Commissioner of Rajshahye has reported also diversities of practice on this point, which, where necessary, have been since duly corrected by him.

26. The increase under Páchwáí has been obtained, chiefly in the Burdwan Division, from the settlement of shops at higher rates, and from the general cause mentioned in paragraph 12 above. The Commissioner anticipates a greater increase under this head in Beerbhoom, when the Sudder Distillery system is strictly enforced. The increase in Maunbhoom is owing to the opening of additional shops, in consequence of the rich harvest of the year; in Doomka and Moorshedabad, to the settlement of shops at higher rates; and Deoghur and Rajmehal, to an increased number of Licenses granted during the year.

27. A reduction in the rate of the monthly tax has caused the decrease in Sylhet, where a further decline is anticipated, in consequence of the abolition of the tax hitherto irregularly levied on Páchwáí brewed for home-consumption by the Tipperahs. On the discovery of this irregular practice, the Board at once stopped it, and directed the Commissioner to inform the Tipperahs that in future, and so long as they brew Páchwáí only for private use, and not for retail, and do not retain more than four seers of Páchwáí at a time in their houses, no Government Officer is authorized to take anything from them in the shape of tax upon that article.

28. The Commissioner of Rajshahye states that in Dinagepore, Páchwáí is not sold by any licensed vendor, but that consumers are allowed to manufacture it for themselves on payment of a fee of Re. 1-8. This practice is also irregular, and the Board have called for a special report.

SECTION VI.—CHA'RA'S, SI'DDHI', MA'JU'N, MA'DA'D, AND CHA'NDU'.

29. The revenue from these articles shews a net increase of Rs. 3,084, which occurs chiefly under Mádád in Midnapore, Purneah, Nuddea, and Raj-

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shahye, owing to the general cause mentioned in paragraph 12 above; and in Maldah and Moorshedabad to the settlement of the retail shops at higher rates.

30. The holders of Opium Licenses in Pubna were made to take out Licenses for the sale of Mádád also, and the fees they paid for the latter were made up from the profits obtained from the sale of Opium. This irregular practice has been stopped, and hence the decrease in that district.

31. A similar practice also obtained in Bancoorah, where, it is stated, a practical monopoly used to be given before the time of Mr. Grant, to a single Opium vendor in the district, on the condition that he also undertook to take out a Mádád License for each Opium shop. This plan answered for a while, the monopolist recovering by the high price of his Opium the cost of his Mádád Licenses; but in 1865 it received a check by the establishment of Opium shops in two villages within the Maunbhoom border, at a short distance from the town of Bancoorah. The monopolist in Bancoorah, in order to maintain his business, was consequently forced to bring down the price of his Opium to that of the Maunbhoom sellers, but this left him with a number of unprofitable Mádád Licenses on his hands, which he forthwith relinquished. Since that time still fewer Mádád Licenses have been taken out, until during the past year there were none. The Commissioner observes that the loss of revenue from Mádád is, however, counter-balanced by the increase under Opium, occasioned by throwing open, from the commencement of 1868-69, the Opium retail business to all applicants for Licenses; and that the abolition of a forced system, under which the Mádád Licensees were not free agents, is not to be regretted.

Section VII.—Methylated Spirits.

32. On the application of the Curator of the Indian Museum, the Collector of Calcutta has been authorized to issue a License in his favor for the re-distillation, under proper precautions, of the Spirits which become discolored by the preservation of fresh animal tissues.

Section. VIII.—Ga'nja'.

33. The consumption of this article during the year under report has been less to the extent of 75 maunds 6 seers and 8 chittacks; and the revenue has fallen off by Rs. 5,189, notwithstanding the increase in the receipts from License fees, and the sale of the article in several districts.

34. The increase in Luckimpore is owing to the article having been taxed for the first time throughout the year; in Pubna, to competition; in Dacca, to the breaking up of monopolies in many places in the interior of the district; in Purneah, to strict supervision of the Excise Department; in Midnapore, to the prosperity of the consumers, and the large number of pilgrims passing through the district; in Deoghur, to the influx of laborers on the Railway; and in Julpigooree, to the transfer of the Titalya Sub-Division.

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35. The improvement in Monghyr and some of the districts of the Patna Division is owing either to increased consumption, or to larger exportation of the drug to the North-Western Provinces. The sub-joined Table shows the quantities consumed in those districts, and the exports to the North-Western Provinces from Bengal, as also the amounts realized thereon :—

District.		Consumed in the district.			Exported to N. W. Provinces.			Duty on account of Gánjá consumed in the district.	Duty on account of export of Gánja to N. W. Provinces.
		M.	S.	C.	M.	S.	C.	Rs.	Rs.
Monghyr ...	7-8	362	24	12	86	5	...	29,010	6,890
	8-9	361	29	12	96	22	12	28,940	7,726
Patna ...	7-8	275	33	2	166	...	...	22,067	13,280
	8-9	287	31	1	165	...	...	23,031	13,200
Sarun ...	7-8	195	14	7	131	26	...	16,096	10,532
	8-9	198	10	7	100	27	...	16,056	8,054
Shahabad ...	7-8	202	22	2	411	11	...	16,840	32,962
	8-9	213	8	2	441	11	...	17,452	35,542
Tirhoot ...	7-8	159	18	10	...	...	...	12,835	.....
	8-9	170	30	6	1	36	6	13,707	153
Rajshahye ...	7-8	120	14	4	38	38	12	9,664	3,118
	8-9	126	3	6	25	...	...	10,094	2,000
Total ...	7-8,	1,316	7	5	834	...	12	1,06,512	66,782
	8-9,	1,357	33	2	830	17	2	1,09,280	66,675

36. The decrease in the revenue from Gánjá is attributable generally to the high selling price of the drug from scanty harvest in the producing tract. From the annexed statement, extracted from the report which has been received from Deputy Collector Baboo Mothoora Nath Bannerjea, on the cultivation of Gánjá in the Rajshahye District during 1868-69, it will be seen that the out-turn of 1867-68 was about half that of the preceding year. The short yield, he states, was owing mainly to bad season, and was the most unfavorable since the introduction of the present system of Gánjá management in 1854. This circumstance caused the price of the drug, in November and December 1868, to rise to Rs. 40 per maund, or about thrice the average price in the last four years; and would have most probably reduced several retail vendors to the necessity of closing their shops for want of supply, and thus largely affected the Government revenue, had not the crop of 1868-69, which is more than double that of 1867-68, been gathered earlier in the season than usual. The scarcity had, however, one advantage, as it afforded the dealers an opportunity for clearing their old stocks, which would otherwise have cost them much time and trouble.

Year.	Quantity of land estimated to have been cultivated with Gánjá.	Number of ryots engaged in the cultivation.	Quantity of Gánjá estimated to have been produced.	Average production per biggah.
	Bgs.		Mds.	Mds. S.
1866-67	1,639	1,504	11,115	61 31
1867-68	1,162	1,053	6,509	5 24
1868-69	2,097	2,096	13,759	6 22

37. Apart from the rise in the price of the drug which affected the sales in Kamroop, Bhullooah, Hooghly, Backergunge, Cachar, Mymensing, Calcutta,

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and 24-Pergunnahs, special causes are assigned for the decrease in a few districts: *viz.*, in Moorshedabad, it was caused by the increase under Páchwáí and Tárí; in Sarun, by less exportation to the North-Western Provinces, and in Rungpore, by the transfer of 3 Thannahs to Julpigooree.

38. In Chittagong the wholesale vendors neglected to keep up a supply of good saleable Gánjá in store, and Deputy Collector Mr. Sarson last year attempted to remedythis evil by issuing an order that whenever any Golah had less than 5 maunds of good saleable Gánjá in store, the License should be cancelled. The Board were not satisfied as to the propriety or advantage of this order, and it has therefore been withdrawn under their instructions.

39. The Commissioner has been informed that good arrangement on the part of the Collector and Deputy Collector would soon induce the Gánjá dealers to keep up a proper supply. If the Collector were, as a rule, to cancel a License when he has proof that the License-holder has failed to supply persons demanding Gánjá, there should certainly be no difficulty in the matter. The Deputy Collector should try to induce two or three new respectable men to engage in the Gánjá trade. This will soon teach the old Abkars the necessary lesson. If the Gánjá trade at Chittagong is a monopoly (the wholesale-vendor and retail-vendor being the same person), the Collector should do his best to break it up, and encourage new men to come forward, by offering every facility for procuring Licenses and storing the drug.

40. The Commissioner has instructed the Collector and Deputy Collector to carry out the above suggestions, and will report the result.

41. It has been stated in paragraph 8 of Board's Letter No. 6559 B, dated 30th September last, that a full report has been received from the Commissioner of Chota-Nagpore, on the question whether the high price of Country Spirits has led to an increased consumption of Gánjá; and this will be disposed of in the Special Report on the Public Distillery system in Bengal to be hereafter submitted by the Board. It is noted, however, that the increase in the consumption of Country Spirits in 1868-69, as compared with 1867-68, is quite as noticeable as the increase in the consumption of Gànjà during the same period. It does not therefore appear to the Commissioner that there can be much foundation for the story of the alleged abandonment of one stimulant for the other.

42. In connection with paragraph 12 of Government Resolution on the Board's Excise Administration Report for 1867-68, cited in paragraph 9 of their letter No. 6559 B, dated 30th September last, the Commissioner of Bhaugulpore reports that on his visit to Purneah he made enquiries into the truth of the allegation that Gánjá is smuggled by laborers on their return from Rajshahye, to which they resort in numbers to obtain work after the Gánjá crop is cut; and he was satisfied that though such smuggling might exist, yet it was carried on only to a small extent, and was not of a nature seriously to affect the revenue. He has transferred the Sudder Excise Darogah to Kudwa, a sub-divisional

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station in the south-eastern part of the district, to check such smuggling, but as yet the latter has not discovered anything.

43. The use of contraband Gánjá continues to affect the revenue of Bograh, and the Board are making further enquiries on the point.

44. As respects the general use of contraband Gánjá in the western and south-western portion of the district, the Collector states that he has frequently directed the attention of the Police to the necessity of more strict vigilance on their part, but there has been no increase of detection. He, however, absolves the Police from blame, as he believes that a general opinion prevails among the community, that breach of Excise Law is no offence at all, or at most a venial misdemeanor, and that in consequence more cases are not detected. He further remarks that the Police are helpless unless information is given to them, as they cannot be expected to go about searching houses merely on suspicion.

45. The Commissioner does not agree with Mr. Wavell in respect to the duty of the Police; and remarks that the "searching of houses of suspected "persons is not the only means for detecting and checking the offence. If the "Police know their duty, and endeavour to trace out the offenders in places "where smuggling is extensively carried on, they are sure to find some clue "which mere house-searching would not give them." The Board entirely agree with the Commissioner, and have requested him to see that proper steps are accordingly taken, in concert with the Police, to detect this class of offences.

46. The supervisor, Baboo Mothoora Nath Bannerjea, states that Gánjá is smuggled in several ways besides the one mentioned in paragraph 57 of the Board's Excise Administration Report for the last year. The entire quantity smuggled from the producing tract does not, however, exceed 15 maunds a year. Certain suggestions made by him for putting a more effectual check to smuggling, are now under the consideration of the Board.

47. As regards the special question raised in the concluding part of paragraph 10 of the Government Resolution quoted above—*viz.*, whether the time has not come for further increase of duty on Gánjá, the Board observe that there was a falling off in the consumption of this article in 1868-69, and in the total quantity exported to the North-Western Provinces, as will be seen from paragraph 35 of this Report. They do not, therefore, consider this a fit opportunity for raising the duty.

48. On the representation of the Commissioner of the Presidency Division, that the duty of Rs. 4 a seer at present levied on Chur or Rora Gánjá is somewhat high, and is consequently prohibitive to the trade in the drug, the Board requested the Commissioners of the other divisions to state whether they considered it advisable to reduce the present rate of duty, and if so, what would be a fair duty to demand. Only two of the Commissioners suggested a reduction from Rs. 4 to Rs. 3 per seer as an experiment, but the Board do not at present see any necessity or advantage in any change, and accordingly the proposition has dropped.

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Section IX.—Opium.

49. The consumption of this article fell off this year to the extent of 64 maunds 29 seers and 10 chittacks, involving a decrease of Rs. 51,304, in the gross revenue, in spite of the increase in several districts noted below.

50. Of the regulation districts in the Bhaugulpore Division, in two of which, *viz.*, Monghyr and Bhaugulpore, the price of Opium was raised, under Government No. 4233, dated 19th December, 1868, from Rs. 16 to Rs. 18 and 20, respectively, during the last quarter of 1868-69, Purneah alone shows an increase, which is attributed by the Collector to the improved condition of the people.

51. The same reason is assigned for the increase in Pooree, 24-Pergunnahs, Moorshedabad, and Rajshahye; while the improvement in Singbhoom is due to the fact of the Opium-vendor of Keonjhur taking his supplies from that district, since the late disturbances, instead of bringing the drug from Cuttack; in Sylhet, to large purchases having been made towards the close of the year by License-holders for sale in the current year 1869-70; in Cuttack, to more shops having been opened in the Tributary Mehals, where there is a greater demand for the drug; in Calcutta, to suppression of smuggling; in Pubna, to competition; and in Lohardugga, to larger sales at Choolea Fair, which was better attended this year.

52. Every district in the Burdwan Division exhibits an increase of consumption and revenue, the largest being in Midnapore, next in Hooghly and Burdwan. The Collectors explain that the taste for Opium is gradually extending, and the improved circumstances of the people, since the famine of 1866, have allowed them to betake themselves to the use of the drug and other stimulants in preference to Gánjá, a result which, the Commissioner observes, if true, there is no great reason to regret. The Collector of Bancoorah attributes the increase in that district to the throwing open of the Opium shops, which were formerly restricted by the monopoly of one individual.

53. The Commissioner sees no reason to suppose that the increase of revenue from Opium is in any way due to the vigilance of the Police in suppressing smuggling, which is still, he believes, systematically carried on from the producing districts under the Behar Agency. He lately reported on a case in which 4½ maunds of Opium were seized by the Police in the district of Hooghly, in transit from Patna to the French Settlement of Chandernagore. This Opium was brought down in two covered doolies, which were said to contain women, and the men who were arrested have been fined. It appeared from the report which the Board called for and received from the Opium Agent of Behar in connection with this case, that large quantities of the drug are illicitly sold in the city of Patna, and other quantities are brought down to Chandernagore on a regularly organized system. The Board have requested the Agent to issue strict orders to his subordinate officers, and to enjoin more careful watch over the Opium-cultivators. They have further directed that when a large

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quantity of Opium is found to have been smuggled from any village, no Licenses to grow in that village should be given, the Khattadar should be dismissed, and the Gomashta fined. When a village is notorious as a smuggling village, it should be treated as a marked village, and not allowed to grow Opium.

54. The Inspector-General of Police has also been requested to take steps to arrange for the adoption of a good detective watch near Chandernagore, to prevent the illicit traffic under notice with that place ; and the Excise Superintendent of Calcutta has been authorized to give special rewards to the informers and captors in Opium cases. The Board hope, with the Commissioner, that the disclosures made will, to some extent, put a stop to the trade in smuggled Opium.

55. The sale of Opium throughout the Patna Division was very small. The gross sale proceeds in the year under report amounted to only Rs. 2,750, or Rs. 234 in excess of those of the preceding year. No Opium whatever was sold this year in Chumparun and Sarun,—a fact which, the Commissioner observes, conclusively shows that Opium smuggling exists to an enormous extent. The Board will not here dwell further on this subject, as they have treated at length the question of illicit sale of Opium in their report to Government, No. 2685 B, dated 28th April, 1869. They have also enjoined the adoption of stringent measures by the Opium Agent, as described in paragraph 53 above.

56. During the year under review an important seizure of contraband Opium was made in the Nuddea District. A parcel containing a quantity of smuggled Opium was discovered at Ranaghat Post Office by the Sudder Distillery Darogah of Nuddea and the Post Office Peon, and was traced to one Koilash Nath Chuckerbutty, Deputy Post Master of Daoodnuggur in Gya, as sender of the parcel, and to another individual. Both the defendants were convicted before the Deputy Magistrate of Ranaghat, and sentenced to pay a fine of Rs. 250 each, and in default of payment to suffer simple imprisonment in the Civil Jail for six months. Koilash was also forwarded to Gya, to stand on his trial for the illicit possession of a further quantity of Opium found with him when he was apprehended. The Post Office Peon who discovered the parcel has received a special reward of Rs. 50 in addition to the usual rewards given in such cases.

57. The Board have caused copies of a printed statement of this case to be distributed for general information at each Post Office in Lower Bengal, and have requested the Post-Master General to direct his subordinates to communicate with the Police whenever they have ground for suspicion that Opium is being illicitly despatched through the Post Office. Due intimation of the case has also been made to the Inspector-General of Police, and to the Opium Agent of Behar.

58. The bulk of the decrease under Opium occurs in Assam, where it is the chief source of Excise Revenue. The Commissioner has submitted the

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following comparative Statement showing the quantity consumed, and the sale proceeds for the two years 1867-68 and 1868-69 :—

District.	1867-68.			1868-69.			Increase.			Decrease.		
	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.	Quantity.		Proceeds.
	Mds.	S.	Rs.	Mds.	S.	Rs.	Mds.	S.	Rs.	Mds.	S.	Rs.
Kamroop ...	349	3	3,07,186	337	11	2,96,802	...	...	...	11	32	10,384
Durrung ...	236	20	2,08,120	241	14	2,12,388	4	34	4,268	...	...	...
Nowgong ...	300	30	2,64,660	299	38	2,63,956	...	...	...	...	32	704
Seebsaugor ...	556	6	4,89,412	508	6	4,47,171	...	...	...	48	...	42,241
Luckimpore ...	378	28	3,33,256	350	27	3,08,594	...	...	...	28	1	24,662
Total ...	1,821	7	16,02,634	1,737	16	15,28,911	4	34	4,268	88	25	77,991

59. It will be seen that with the single exception of Durrung, where there has been an increase of 4 maunds 34 seers in quantity, and of Rs. 4,268 in revenue, which is apparently due to the transfer to the district of the Chowdwar Mehal, there has been a decrease in every other district, the total decrease being 88 maunds 25 seers, and Rs. 77,991. The decrease has been largest in Seebsaugor, and smallest in Nowgong.

60. The Deputy Commissioner of the former district attributes the falling off partly to the enhancement of the rates of land assessment, and partly to the strict enforcement of the Excise Law. It is not unlikely, the Commissioner observes, that these causes affected the consumption of the drug; but he is decidedly of opinion that sales had reached their utmost limit in 1865-66, and that there are many causes at work that will annually reduce sales now, as for instance, curtailment of expenses in tea gardens, enhancement of rates of land revenue, dying out of old inveterate Opium-eaters, and the use of other forms of stimulants.

61. The decrease in Nowgong is small, and the Commissioner concurs with the Deputy Commissioner in thinking that it is due to the usual fluctuations of sales.

62. The decrease in Kamroop is ascribed to the same cause as mentioned above for Seebsaugor.

63. The falling off in Luckimpore is attributed to the transfer during the year of report of the Chowdwar Mehal to Durrung, and to the circumstance that the people are acquiring a taste for Country Spirits and giving up the habit of eating Opium.

64. The decrease in Bhaugulpore is due to the suppression of illicit trade carried on by one Gobind Dey, who was apprehended and punished and his

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Licenses cancelled; and in Monghyr, to traffic in illicit Opium, especially in the Jamoee Sub-Division, in which there is not a single Opium shop. The local Police, it is stated, have entirely failed in detecting this smuggling, but latterly the special Police have had some success.

65. The illicit traffic in Opium which has been going on for some years past between Arracan and Chittagong continues; but the Akyab authorities are now guarding the Teknaff River very closely against smuggling, which, it is stated, has had the effect of diminishing the sales of Opium in the Chittagong District, and consequently reducing the revenue of that district.

66. The decrease in Gowalparah has arisen from partial failure of crops; in Backergunge, it is attributed to a general fall in the price of paddy, and the consequent less prosperous condition of the peasantry, amongst whom a considerable quantity of the drug is consumed; in Dacca, to a diminution in the number of Chinese coming to Naraingunge during the year, to whom a large quantity of Opium is annually sold; and in Mymensing, to the less prosperous state of the Hill tribes on the north, who are the greatest consumers of the drug.

67. The decrease in Cachar is stated to be due partly to purchases made in the district of Sylhet by consumers living on the borders of the former district, and was at first suspected to be owing also partly to the smuggling of Munipore Opium into it. As regards the latter point, special inquiries were made by the Political Agent, and they show that Opium is cultivated only in a few villages to a small extent, and that the drug is not smuggled into Cachar.

68. The Board have ordered further special enquiries, as regards the falling off in Dinagepore, which is alleged to be due to the smuggling which prevails in Chintamun.

Section X.—Miscellaneous.

69. The subjoined memo. shows the number of persons arrested, convicted and imprisoned during 1868-69 for breaches of the Excise Law, as well as the amount of fines imposed, realised, and distributed to informers and apprehenders, together with the sums disbursed as special rewards:—

With the assistance of	Number of Persons.			Amount of			Amount disbursed as rewards under Board's orders.
	Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines &c., distributed under Section 76, Act XXI. of 1856.	
Police Officers ...	1,122	894	198	24,098	11,972	8,618	870
Excise ditto ...	481	363	64	13,542	8,498	7,554	140
Total ...	1,603	1,257	262	37,640	20,470	16,172	1,010

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70. The arrests and convictions were largest in the Bhaugulpore, Presidency and Patna Divisions, and the major portion of the special rewards was paid in the Monghyr and Bhaugulpore Districts.

71. Referring to the number of cases and persons arrested and convicted during the year in the three Regulation Districts of the Bhaugulpore Division, the Commissioner observes that the result is an improvement on last year, but still leaves much to be desired. There were 7 cases of illicit distillation tried in Bhaugulpore. The Collector suspects that in the jurisdiction of the Soopole Distillery illicit Distillation is carried on; and states that he will address the Police authorities, urging them to greater vigilance. The Assistant Commissioner of Godda reports that the number of cases of illicit manufacture was less than in the previous year, owing to the increase of supervision by the Detective Department. Detection of illicit Distillation was attended with some success in the Pakour Sub-Division. The Assistant Commissioner of Rajmehal states that in the Rajmehal portion much illicit Distillation does not appear to be resorted to. With regard to the Police as preventive officers, the Collector of Purneah states that "greater success in the detection of illicit Distillation was to be expected from the Special Police than has been evinced."

72. The Commissioner of Chota-Nagpore is of opinion that the action of the Police in the suppression of illicit Distillation within his jurisdiction has been satisfactory this year.

73. The Commissioner of Dacca observes that a larger number of persons was convicted during the year, owing to more energetic and vigilant action taken by the Police and the Excise officers. The result, however, has not been equal to that which ought to have been shown had the best Police, who perform really efficient preventive service, been suffered to remain in their own districts. The requirements of the Looshai expedition, and a call from the Deputy Commissioner of the Garrow Hills, took away a number of them from all districts except Backergunge. During all the cold season the senior and experienced officers of Cachar and Sylhet had their whole attention turned to matters connected with the hill tribes and their inroads. The efficiency of the Police was impaired generally by the disturbances on the North-East Frontier, and perhaps the want of effective supervision was felt more in the Excise Department than in any other;—this was complained of especially in Dacca and Mymensing.

74. The following remarks have been made by the Commissioner of the Presidency Division, in connection with the Excise prosecutions in that Division:—

"In Calcutta, the firm of Angelo Brothers, being detected in the act of "distilling Spirit from 'Mowah' flower without a License, were fined by the "Deputy Magistrate of Sealdah in the sum of Rs. 1,000, the Still, &c., having "been confiscated; but on appeal, the Judge believed the statement that the "Distillation was made in the way of experiment in connection with the "defendants' Shell-lac manufactory, and reduced the fine to Rs. 50, setting "aside, at the same time, the order of confiscation.

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"Several seizures of illict Opium were effected during the year by Mr. "Mackenzie at the Howrah Railway Station with the help of the Railway "people. None of the fines were realized in these cases, the accused having "all been imprisoned in default of payment. The Opium confiscated was "3 maunds and 2 seers in the aggregate.

"The figures against Jessore would show either less activity on the part "of the detective officers, or real decrease in the number of offences, the result "of previous years' operations under this head. I am inclined to infer the "latter on the assurance of the local authorities, that there are no grounds for "suspecting the existing of illicit dealing in exciseable articles, though the "enforcement of the most rigid vigilance on the part of both the Department and "the Police should not on that account diminish in the slightest manner."

75. The instructions regarding the submission of weekly returns of the quantity and quality of Spirits manufactured, &c., by Excise Darogahs to the Police are fully acted upon in this division. The efficiency of the plan, as regards detection of illicit Stills, remains yet to be considered with reference to the actual result.

76. The Commissioner of Rajshahye remarks that the number of persons arrested in Moorshedabad seems fair; but in Bograh, Dinagepore and Maldah, where extensive smuggling is said to be carried on, there should have been more vigilance and energy on the part of the Police.

77. Smuggling, he adds, has not been discovered in the districts of Moorshedabad, Pubnah, Rajshahye and Rungpore; and probably it is not carried on to any great extent in those districts, though it is doubtful whether there is any district in which it does not exist to some extent. The duty of detecting this class of offence has devolved on the Police, but that body has not shown itself very vigilant in the matter. Almost the only cases which have been brought to light are those in which information has been given to the Police, in consequence of some spite against the offender on the part of the informant. These remarks have been communicated to the Inspector-General of Police. The Board are of opinion, that in most places where Sudder Distilleries exist, a great portion of the smuggling takes place from the Sudder Distillery itself. This form of smuggling, carried on with the connivance of the Distillery Mohurrir, the Police are almost powerless to prevent.

78. From the Bhaugulpore Commissioner's annual report it appeared that the Distilleries contiguous to the Sudder Station were often visited, but the out-lying Distilleries were for the most part neglected. The Board desired the Commissioner to issue strict orders that Excise Deputy Collectors should invariably fulfil this part of their duties, whatever else they may have to do. He has, therefore, instructed the Collector to submit a monthly report of Distilleries visited by the Excise Deputy Collectors, with explanation of the reasons for not visiting, when this may occur.

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79. The Commissioner of the Presidency Division having suggested that the restriction contained in Cl. 1 Sec. 15, page 74 of the Board's Rules, with regard to the minimum tax of Rs. 4 a month for Mádád and Chándú Licenses, should be extended to all other articles regarding the sale of which no minimum tax has hitherto been fixed, the Board consulted the other Commissioners on the point; but from the replies received, it appeared that they differed widely in opinion, and the proposed change has not been considered advisable.

80. During the year the Commissioner of Patna brought to notice a process of manufacturing Wine from the berry of the Jamun tree which, it is stated, is remarkable for its tonic properties. This process, which is confined to a fermentation of the liquid extracted from the Jamun fruit, with which sugar is mixed, did not appear to the Board to be of sufficient importance to call for Government interference.

Section XI.—Merits of Officers.

81. The following officers are deserving of favorable notice for their efficient management of the Excise Department:—

Collectors:

Mr. J. Westland.	Mr. J. B. Worgan.
„ H. J. Reynolds.	„ H. A. Cockerell.
„ C. T. Metcalfe.	„ C. B. Garrett.

Assistant Collectors:

Mr. C. F. Magrath.	Mr. H. S. Cotton.
„ H. J. Newbery.	„ J. F. Stevens.

Uncovenanted Officers:

Mr. J. Mackenzie.	Baboo Taruck Nath Mullick.
„ W. R. Pogson.	„ Doorga Dass Chowdry.
„ F. H. Elphinstone.	„ Kanti Chunder Chatterjee.
„ R. H. Renny.	„ Oma Churn Bannerjee.
„ M. Little.	„ Hurro Chunder Ghose.
„ W. R. Davies.	„ Kedar Nath Pundit.
„ C. W. Wilmot.	„ Poran Chunder Newgee.
„ W. Sarson.	„ Gunga Nund Mookerjee.
	„ Rakhal Dass Haldar.
	„ Gopaul Chunder Mitter.

82. The Board have pleasure in recording their approbation of the zeal and efficiency with which the Commissioners, Messrs. Chapman, Buckland, Ravenshaw, and Colonel Dalton, have supervised the working of the Excise Department in their respective divisions during the year.

T. B. LANE,

Officiating Secretary.

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APPENDIX A.

Abstract Statement of the reasons for increase or decrease in the Revenue in the Excise Department from the following Articles :—

District.	Increase.	Decrease.
	Country Spirits.	
Sylhet ...	Distillation of Spirits of lower strength.	
Purneah ...	Improved condition of the people, and strict supervision over the working of the Department.	
Deoghur ...	Opening of the Chord Line of Railway.	
Lukhimpore ...	Opening of a Private Distillery in April 1868.	
Bhaugulpore ...	Comparative cheapness of the principal articles of food during the year under report.	
Furreedpore ...	Increase of duty from Rs. 2-8 to Rs. 3 per Gallon.	
Rungpore ...	Increase from Re. 1-5-4 to Re. 1-8 per Gallon, and increased consumption.	
Maldah ...	Suppression of illicit manufacture.	
Burdwan ...	Less consumption of Rum, and establishment of three new Distilleries at Raneegunge, Domohanee, and Mancoor.	
Cachar ...	Increase of population.	
Bhullooah ...	Introduction of the fixed duty system in 1864-65 in the Chandeah Division.	
Godda ...	Average of preceding five years is less, while several new shops have been opened in 1868-69.	
Seebsaugor ...	Importation of laborers in Tea Gardens.	
Calcutta ...	Because of the preference given to it over Rum, in consequence of the higher price of the latter.	
Gya ...	Favourable season in 1868-69, cheapness of food, and numerous native weddings.	
Jessore ...	Cheapness of provisions, greater circulation of money, consequent ability of the people to buy, and the gradual increase of the number of consumers.	

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District.	Increase.	Decrease.
	Country Spirits.—*(Continued.)*	
Shahabad ...	The year was a favourable one, and the Excise Officers did their best to check the sale of illicit spirits.	
Chittagong ...	Due to the increasing number of foreigners who frequent the port, and of natives taking to a sea-faring life and becoming consumers of spirits.	
Rajmehal ...	Better condition of the people, and influx of travellers.	
Pubna ...	Competition amongst the License-holders.	
Beerbhoom ... Maunbhoom ... Hazareebaugh ... Sarun ...	.....	Introduction of the Sudder Distillery system.
Backergunge ...	.....	Preference for European Liquors.
	Rum.	
Cachar ...	Increase of population, and payment of duty in some cases in the district.	
Dacca ...	Increased demand, and from exhibition of License fees for the sale of Country Spirits and Rum under the latter head only.	
Kamroop ...	.....	Consumers do not prefer Mr. Becher's Rum, while Country Spirits are cheaper, and Imported Wines are purchased by the higher class of people.
Burdwan ...	.....	Greater demand for Country Spirits.
Backergunge ...	.....	Preference for European Liquors.
Calcutta ...	.....	High price of the article.
Nuddea ...	.....	Rum is less in favor with the people, and the duty is paid at Calcutta since the last three years.
Midnapore ... Hooghly ...	.....	Reduction in the rate of License fee for small shops, and exhibition of the amounts realised on account of License fees under the separate heads of Country Spirits and Rum, instead of the latter head only.
	Imported Wines.	
Hooghly ...	Growing tendency of certain classes of the people to indulge in these Wines.	

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District.	Increase.	Decrease.
	Ta'ri'.	
Maldah ...	Higher rates at which shops were settled.	
Sarun ...	The Tárí Mehal has been farmed out at a higher jumma.	
Patna ...	By the transfer of Behar Sub-Division from Gya.	
Tirhoot ...	Owing to special arrangements made for the realization of the Tárí revenue in the Mozufferpore, Hajipore, and Setamurhee Sub-Divisions.	
Hazareebaugh ...	.....	Because settlement of a great number of shops was made in 1868-69 in accordance with the scale of payments which was introduced as an experimental measure, but has since been discontinued.
Calcutta ...	.....	Closure of several Suburban shops caused by the minimum rate of Tárí License fee being fixed at Rs. 30 per month.
	Pa'chwa'i'.	
Beerbhoom ...	Decrease in the consumption of Country Spirits.	
Doomka ...	Shops let out at higher rates.	
Burdwan ...	Less consumption of Tárí, and better circumstances of the people.	
Maunbhoom ...	The prosperity of the country, and the higher rates obtained for settlement of Páchwáí shops.	
	Ma'da'd.	
Rajshahye ...	.....	Breaking up of the Opium and Mádád monopoly in the Towns of Rampore Beauleah and Nattore.
Dinagepore ...	.....	Breaking up of the system under which holders of Mádád Licenses in the Town of Dinagepore had a monopoly in the sale of Opium.
Pubna ...	.....	Stoppage of the system under which Opium Licensees took out Mádád Licenses.
Bogra ...	.....	Owing to consumers manufacturing Mádád at home.

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District.	Increase.	Decrease.
	Ga'nja'.	
Sylhet ...	Abolition of the monopoly system, and the general prosperity of the country.	
Lukhimpore ...	Excised since the 3rd Quarter of 1867-68.	
Rungpore ...	Increased consumption.	
Cachar ...	Increase in the number of consumers.	
Pubna ...	Competition.	
Godda ...	Because it is used by both higher and lower classes, and for medical purposes.	
Dacca ...	Greater consumption by lower classes of the people.	
Shahabad ...	Larger exportation to the N.W.P.	
Deoghur ...	Because greater number of Licenses were in force during 1868-69.	
Rajshahye ...	.....	
Cuttack ...	.....	Average high, because of large importations and sale in 1863-64 and 1864-65.
Singbhoom ...	.....	Introduction of the Gola system in 1866-67 raised the price of Gánjá.
Backergunge ...	.....	Less prosperous condition of the lower classes.
Balasore ...	.....	Greater consumption before Famine.
Patna ... / Sarun ...	.....	Less exportation to the N. W. Provinces.
Calcutta ... / Pooree ...	.....	High price of the drug.
Gya ...	.....	By the transfer of Pergunnahs Behar and Rajeeo to Patna.
	Opium.	
Purneah ...	Improved condition of the people, and strict supervision of the Department.	
Cuttack ...	Increase of consumption, and opening of new shops in the Gurjats.	
Pubna ...	Competition.	
Hooghly ...	Prosperous condition of the people, and suppression of contraband trade.	

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District.	Increase.	Decrease.
	Opium.—*(Continued.)*	
Durrung ... Gowalparah ... Kamroop ... Lukhimpore ... Rungpore ... Seebsaugor ... Nowgong ...	Owing to enhancement of selling price of the drug.	
Beerbhoom ...	Suppression of smuggling, and diminution in the sale of Country Spirits.	
Maldah ...	Increased demand, and greater vigilance of Abkaree Officers.	
Singbhoom ...	Because the Keonjhur Opium-vendor takes his supplies from Singbhoom instead of Cuttack.	
Burdwan ...	Prevalence of sickness.	
Dinagepore ...	Number of shops has increased from abolition of Opium monopoly by Mádád License-holders.	
Dacca ...	Owing to purchases made by the Cochin Chinese who visited Naraingunge.	
Mymensing ...	Owing to gradual rise in the consumption of the article by the people bordering on the Hills.	
Calcutta ...	Suppression of smuggling.	
Jessore ...	Same reason as under Country Spirits, and introduction of the system of selling Opium from Sub-Divisions.	
Chittagong ...	Increase in the number of consumers.	
Bhaugulpore ...	Suppression of smuggling.	
Backergunge ...	.....	Less prosperous condition of the people.

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Table I.—*Comparative Statement of Consumption and Revenue.*

SPIRIT OR DRUG.	Number of Licenses issued Annually.			Annual Consumption in the District.			Average Revenue of the Five Years, 1863-68.		
	Average of five years, 1863-68.	In 1867-68.	In 1868-69.	Average of five years, 1863-68.	In 1867-68.	In 1868-69.	License Fees.	Duty.	Total.
1.	2.	3.	4.	5. Gross Gallons.	6. Gross Gallons.	7. Gross Gallons.	8. Rupees.	9. Rupees.	10. Rupees.
I. Country Spirits ... (a) Fixed Duty ...	4,294	4,279	5,229	27,27,891	29,11,468	38,30,828	1,30,560	9,45,795	D. F. 57,319 10,76,355
(b) Monthly Tax ...	2,097	180	281	.....	.....	.....	3,15,452	.....	3,15,452
Total I. ...	6,391	4,459	5,510	.....	.....	.....	4,46,012	9,45,795	14,49,126
II. Spirits Manufactured in India in the English Method ... (a) Wholesale ...	16	22	27	154	190	118	240	38	278
(b) Retail ...	714	646	746	1,69,471	1,66,707	1,51,084	99,384	5,04,935	6,03,319
Total II. ...	730	668	773	1,69,605	1,66,897	1,51,202	98,624	5,04,973	6,03,597
III. Imported Spirituous and Fermented Liquors ... ... (a) Wholesale ...	144	142	160	.....	.....	.....	2,314	.....	2,314
(b) Hotel Retail...	72	82	76	.....	.....	.....	10,299	.....	10,299
(c) Steamer Retail	...	.....	1	.....	.....	.....	.....	.....	.....
(d) General Retail	484	514	628	.....	.....	.....	40,948	.....	40,948
Total III. ...	700	738	865	.....	.....	.....	53,561	.....	53,561
IV. Tárí ... ... (a) Fermented ...	11,735	18,625	18,948	.....	.....	.....	4,73,624	.....	4,73,624
(b) Unfermented ...	2,495	3,000	3,107	.....	.....	.....	2,438	.....	2,438
Total IV. ...	14,230	21,625	22,055	.....	.....	.....	4,76,062	.....	4,76,062
V. Páchwáí	1,385	1,445	1,542	.....	.....	.....	1,11,922	.....	1,11,922
VI. Chárás	85	78	86	.....	.....	.....	5,350	.....	5,350
VII. Síddhí, Sábzí or Bhang	159	156	173	.....	.....	.....	6,483	.....	6,483
VIII. Májún	59	60	68	.....	.....	.....	2,565	.....	2,565
IX. Mádád	635	608	607	.....	.....	.....	70,162	.....	70,162
X. Chándú	81	85	88	.....	.....	.....	8,706	.....	8,706
XI. Spirits used for Arts, &c.	15	16	18	7,238	9,201	10,786	.....	1,355	1,355
				Maunds. S. C.	Maunds. S. C.	Maunds. S. C.			
XII. Gánjá ... ... (a) Chur or Rora ...	.....	.....	.....	71 26 10	38 17 1	26 0 8	.....	11,683	11,683
(b) Round	.....	.....	.....	1,225 14 4	1,347 38 9	1,258 35 9	.....	1,33,347	1,33,347
(c) Flat	.....	.....	.....	7,558 18 12	7,841 6 4	7,857 2 1	.....	6,07,783	6,07,783
(d) Gurzat (or country) ...	.....	.....	.....	16 18 2	19 29 12	30 7 0	.....	329	329
Total XII. ...	4,456	4,186	4,482	8,871 37 12	9,247 11 10	9,172 5 2	1,83,631	7,53,142	9,36,773
XIII. Opium	8,187	8,859	9,075	3,408 12 9	3,629 37 10	3,565 8 0	.....	Net, deducting cost of Opium. 18,03,347	18,03,347
GRAND TOTAL ...							14,63,078	40,08,612	55,29,009

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SPIRIT OR DRUG.	1867-68. Rate of: License Fee, Annual.	1867-68. Rate of: Duty.	1867-68. Revenue: License Fees.	1867-68. Revenue: Duty.	1867-68. Revenue: Total.	1868-69. Rate of: License Fee, Annual.	1868-69. Rate of: Duty.	1868-69. Revenue: License Fees.	1868-69. Revenue: Duty.	1868-69. Revenue: Total.
	11.	12.	13.	14.	15.	16.	17.	18.	19.	20.
	Rupees.	Per Gallon, L.P.	Rupees.	Rupees.	Rupees.	Rupees.	Per Gallon, L.P.	Rupees.	Rupees.	Rupees.
I. Country Spirits ... (a) Fixed Duty ...	.....	.....	1,29,533	10,50,665	D. F. 63,499 11,80,198	.....	.....	.....	.....	D. F. 88,691 15,39,040
(b) Monthly Tax ...	.....	.....	29,686	.....	29,686	.....	.....	1,66,487 38,173	13,72,553	38,173
Total I. ...	.....	.....	1,59,219	10,50,665	12,73,383	.....	.....	2,04,660	13,72,553	16,65,904
II. Spirits manufactured in India in the English Method ... (a) Wholesale ...	16	3	352	.....	352	16	3	432	.....	432
(b) Retail ...	.....	3	85,444	4,99,212	5,84,656	.....	3	91,196	4,49,678	5,40,874
Total II. ...	.....	.....	85,796	4,99,212	5,85,008	.....	.....	91,628	4,49,678	5,41,306
III. Imported Spirituous and Fermented Liquors ... ... (a) Wholesale ...	16	.....	2,239	.....	2,239	16	.....	2,544	.....	2,544
(b) Hotel Retail ...	100	.....	10,584	.....	10,584	100	.....	10,717	.....	10,717
(c) Steamer Retail ...	16	.....	.....	.....	.....	16	.....	32	.....	32
(d) General Retail ...	48	.....	45,420	.....	45,420	48	.....	48,392	.....	48,392
Total III. ...	.....	.....	58,243	.....	58,243	.....	.....	61,685	.....	61,685
IV. Tárí ... ... (a) Fermented ...	.....	.....	5,14,328	.....	5,14,328	.....	.....	5,34,149	.....	5,34,149
(b) Unfermented ...	1	.....	3,226	.....	3,226	1	.....	3,108	.....	3,108
Total IV. ...	.....	.....	5,17,554	.....	5,17,554	.....	.....	5,37,257	.....	5,37,257
V. Páchwái	.....	.....	1,03,843	.....	1,03,843	.....	.....	1,28,948	.....	1,28,948
VI. Chárás	.....	.....	4,605	.....	4,605	.....	.....	4,470	.....	4,470
VII. Siddhí, Sábzí or Bhang	.....	.....	6,808	.....	6,808	.....	.....	7,270	.....	7,270
VIII. Májún	.....	.....	2,162	.....	2,162	.....	.....	2,247	.....	2,247
IX. Mádád	.....	.....	58,755	.....	58,755	.....	.....	60,980	.....	60,980
X. Chándú	.....	.....	9,709	.....	9,709	.....	.....	10,156	.....	10,156
XI. Spirits used for Arts, &c.	.....	10 per cent. ad-valorem.	.....	1,725	1,725	.....	10 per cent. ad-valorem.	.....	2,023	2,023
XII. Gánjá ... ... (a) Chur or Rora ...	48	Per Seer. Rs. 4	.....	6,148	6,148	48	Per Seer. Rs. 4	.....	4,162	4,162
(b) Round ...		,, 3	.....	1,61,755	1,61,755		,, 3	.....	1,51,064	1,51,064
(c) Flat ...		,, 2	.....	6,27,320	6,27,320		,, 2	.....	6,28,565	6,28,565
(d) Gurzat (or country) ...		Ans. 8	.....	394	394		Ans. 8	.....	602	602
Total XII. ...	.....	.....	1,77,682	7,95,517	9,73,199	.....	.....	1,83,617	7,84,393	9,68,010
XIII. Opium	.....	Fixed price per Seer. Rs. 16,20, & 22	.....	Net, deducting cost of Opium. 21,26,938	21,26,938	.....	Fixed price per Seer. Rs. 16,18,20, & 22	.....	Net, deducting cost of Opium. 20,94,117	20,94,117
Grand Total ...			11,84,376	44,74,057	57,21,932	.....	.....	12,92,918	47,02,764	60,84,373

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Table Ia.—*Demand, Collections, Remissions, and Net Balances, during the year* 1868-69.

SPIRIT OR DRUG.	Demand.			Collections.			Remissions.	Net Balances.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		Arrear.	Current.	Total.
1.	2. Rupees.	3. Rupees.	4. Rupees.	5. Rupees.	6. Rupees.	7. Rupees.	8. Rupees.	9. Rupees.	10. Rupees.	11. Rupees.
I. Country Spirits	73	16,65,890	16,65,963	73	16,65,831	16,65,904	.....	.....	59	59
II. Spirit Manufactured in India in the English Method ...	.....	5,41,306	5,41,306	.....	5,41,306	5,41,306	.....	.....	.....	.....
III. Imported Wines and Spirits	.....	61,726	61,726	.....	61,685	61,685	.....	.....	41	41
IV. Tárí	24,320	5,34,163	5,58,483	14,418	5,22,839	5,37,257	9,799	451	10,976	11,427
V. Páchwáí	210	1,29,653	1,29,863	173	1,28,775	1,28,948	323	.....	592	592
VI. Chárás	2	4,484	4,486	2	4,463	4,470	.....	.....	16	16
VII. Síddhí, Sábzí or Bhang	7	7,282	7,289	3	7,267	7,270	4	.....	15	15
VIII. Májún	5	2,257	2,262	1	2,246	2,247	4	.....	11	11
IX. Mádád	424	61,096	61,520	352	60,628	60,980	108	.....	432	432
X. Chándú	16	10,204	10,220	16	10,140	10,156	.....	.....	64	64
XI. Spirits used for Arts, &c.	.....	2,023	2,023	.....	2,023	2,023	.....	.....	.....	.....
XII. Gánjá	63	9,68,021	9,68,084	41	9,67,969	9,68,010	34	.....	40	40
XIII. Opium	.....	31,28,030	31,28,030	.....	31,28,030	31,28,030	.....	.....	.....	.....
XIV. Miscellaneous	.....	487	487	.....	487	487	.....	.....	.....	.....
Total ...	25,120	71,16,622	71,41,742	15,079	71,03,694	71,18,773	10,272	451	12,246	12,697

Table Ib.—*Increases and Decreases shown in Table I.* (1868-69 *as compared with* 1867-68.)

ARTICLE.	Quantity Consumed.		Revenue.	
	Increase.	Decrease.	Increase.	Decrease.
1.	2. Gross Gallons.	3. Gross Gallons.	4. Rupees.	5. Rupees.
I. Country Spirits	9,19,360	.....	3,92,521	.....
II. Spirits (English in India)	.....	15,695	.....	43,702
III. Imported Wines, &c.	.....	.....	3,442	.....
IV. Tárí	.....	.....	19,703	.....
V. Páchwáí	.....	.....	25,105	.....
VI. Chárás	.....	.....	.....	135
VII. Síddhí, &c.	.....	.....	462	.....
VIII. Májún	.....	.....	85	.....
IX. Mádád	.....	.....	2,225	.....
X. Chándú	.....	.....	447	.....
XI. Spirits used for Arts, &c.	1,585	.....	298	.....
		Mds. Sr. C.		
XII. Gánjá (all sorts)	.....	75 6 8	.....	5,189
XIII. Opium (net revenue)	.....	64 29 10	.....	32,821
XIV. Miscellaneous	.....	.....	.....	7,018
Total ...	.....	.....	4,44,288	88,865

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Table Ic.—*Opium.*

Balance in store at close of last year.			Received this year.			Total to be accounted for.			Issued this year.			Balance.		
1.			2.			3.			4.			5.		
M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.	M.	S.	C.
2,505	3	4	3,282	31	2	5,787	34	6	3,571	31	1	2,216	3	5

Table Id.—*Arrests, Convictions, &c.*

With the assistance of	Number of Persons			Amount of			Amount disbursed as *rewards* under Board's orders.
	Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c., distributed under Section 76, Act XXI. of 1856.	
1.	2.	3.	4.	5.	6.	7.	8.
				Rupees.	Rupees.	Rupees.	Rupees.
Police Officers	1,122	894	198	24,098	11,972	8,618	870
Excise ditto...	481	363	64	13,542	8,498	7,554	140
Total ...	1,603	1,257	262	37,640	20,470	16,172	1,010

Table Ie.—*Comparative Statement of* Charges in the Excise Department.

Items.	In 1867-68.	In 1868-69.
	Rupees.	Rupees.
1. Salary of the Excise Office Establishment	34,109	37,485
2. Travelling allowance ditto ditto	2,556	9,885
3. Salary of the Mofussil Establishment	1,98,337	1,94,047
4. Ditto of the Establishment at Head-Quarters	54,688	46,181
5. Proportion of the salary of the Deputy Collector who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work ...	52,124	53,473
6. Ditto ditto of his Establishment similarly calculated ...	2,365	2,585
7. Cost of Opium to the Department	10,52,396	10,33,913
8. Cost of Thermometers, Measuring Glasses, and Hydrometers ...	930	5,091
9. Contingent charges debitable to Excise (such as construction and repairs of public Distillery Buildings, &c., &c.)	34,135	37,628
10. Cost of conveying Opium (charges disbursed, whether at the Presidency or in the Mofussil)	12,783	8,632
Total ...	14,44,423	14,28,920

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Table II.—*Comparative Statement of Excise Revenue.*

Divisions.	Districts.	Collections including Gross Sale Proceeds of Opium.				Charges, including Cost of Opium to the Department.		Cost of Opium to the Department.		Percentage of Charges to Collections, after deducting Cost of Opium from both sides.		Net Revenue, found by deducting Column 7 from Column 3, and Column 8 from Column 4.			
		1867-68.	1868-69.	1868-69.		1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.	1867-68.	1868-69.	1868-69.	
				Increase.	Decrease.									Increase.	Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	446	624	178	...	...	...	...	...	...	...	446	624	178	...
	Durrung	2,08,924	2,13,232	4,308	...	69,445	70,635	68,595	69,992	·6	·4	1,39,479	1,42,597	3,118	...
	Kamroop	3,15,892	3,04,038	...	11,854	1,03,436	99,568	1,01,232	97,810	1	·8	2,12,446	2,04,460	...	7,986
	Lukhimpore	3,33,810	3,15,382	...	18,428	1,10,902	1,03,212	1,09,823	1,01,696	·4	·7	2,22,908	2,12,170	...	10,738
	Nowgong	2,65,643	2,64,504	...	1,139	89,942	87,624	87,218	86,986	1·5	·3	1,75,701	1,76,880	1,179	...
	Seebsaugor	4,91,450	4,51,677	...	39,773	1,63,943	1,49,829	1,61,284	1,47,363	·8	·8	3,27,507	3,01,848	...	25,659
	Total ...	16,16,155	15,49,447	4,486	71,194	5,37,668	5,10,868	5,28,142	5,03,847	·8	·7	10,78,487	10,38,579	4,475	44,383
Bhaugulpore.	Bhaugulpore	1,54,712	1,55,274	562	...	23,218	16,873	11,709	5,358	8	7·7	1,31,494	1,38,401	6,907	...
	Monghyr	1,81,386	2,13,984	32,598	...	16,899	16,743	1,448	1,066	8·6	7·3	1,64,487	1,97,241	32,754	...
	Purneah	1,27,142	1,46,582	19,440	...	23,280	24,660	11,535	12,796	10·1	8·8	1,03,862	1,21,922	18,060	...
	Sonthal Pergunnahs.														
	Deoghur	18,536	24,704	6,168	...	2,265	1,695	...	...	12·2	6·8	16,271	23,009	6,738	...
	Godda	12,358	16,109	3,751	...	1,954	2,140	...	...	15·8	13·3	10,404	13,969	3,565	...
	Nya-Doomka	8,342	11,297	2,955	...	2,427	2,507	...	...	29·1	22·2	5,915	8,790	2,875	...
	Rajmehal	29,367	37,358	7,991	...	3,525	3,479	...	...	12	9·3	25,842	33,879	8,037	...
	Total ...	5,31,843	6,05,308	73,465	...	73,568	68,097	24,692	19,220	9·6	8·3	4,58,275	5,37,211	78,936	...
Burdwan.	Bancoorah	25,310	29,792	4,482	...	4,852	5,246	1,749	1,914	13·2	11·9	20,458	24,546	4,088	...
	Beerbhoom	50,069	54,531	4,462	...	7,528	8,478	2,965	3,423	9·7	9·9	42,541	46,043	3,502	...
	Burdwan	1,07,611	1,34,400	26,789	...	20,104	21,622	10,290	11,542	10·1	8·2	87,507	1,12,778	25,271	...
	Hooghly	2,16,483	2,40,455	23,972	...	46,571	49,701	33,654	36,475	7·1	6·4	1,69,913	1,90,754	20,842	...
	Midnapore	95,435	1,10,157	14,722	...	31,742	35,897	22,406	25,752	12·8	12	63,693	74,260	10,567	...
	Total ...	4,94,908	5,69,335	74,417	...	1,10,797	1,20,944	71,064	79,105	9·4	8·5	3,84,111	4,48,381	64,270	...
Chittagong.	Bulloosh	11,825	11,837	12	...	3,356	3,913	541	554	24·9	20·8	8,469	7,924	...	545
	Chittagong	1,69,933	1,59,460	...	10,472	55,555	51,000	47,651	44,305	6·5	5·8	1,14,377	1,08,460	...	5,917
	Tipperah	37,183	37,975	792	...	6,591	6,578	1,527	1,604	14·2	13·6	30,592	31,397	805	...
	Total ...	2,18,940	2,09,272	804	10,472	65,502	61,491	49,719	46,463	9·3	9·2	1,53,438	1,47,781	805	6,462

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Chota-Nagpore.	Hazareebaugh	31,221	43,464	12,243	...	7,566	8,213	304	232	23·5	18.4	23,655	35,251	11,596	...
	Lohardugga	38,199	52,699	14,500	...	7,163	7,842	1,363	1,610	15·7	12·3	31,036	44,857	13,821	...
	Maunbhoom	25,452	36,798	11,346	...	9,627	8,771	1,733	1,907	33·2	19·6	15,825	28,027	12,202	...
	Singbhoom	5,370	9,505	4,135	...	1,990	2,336	863	1,472	25	10·7	3,380	7,169	3,789	...
	Total	1,00,242	1,42,466	42,224	...	26,346	27,162	4,263	5,221	23·	16·	73,896	1,15,304	41,408	...
Cooch-Behar.	Darjeeling	17,121	15,774	...	1,347	515	551	515	551	...	...	16,606	15,223	...	1,383
	Goalparah	95,910	89,807	...	6,103	29,047	27,251	28,927	26,752	·2	·8	66,863	62,556	...	4,307
	Julpigoree	3,684	5,368	1,684	...	441	1,022	421	653	·6	7·8	3,242	4,346	1,103	...
	Total	1,16,715	1,10,949	1,684	7,450	30,003	28,824	29,863	27,956	·2	1	86,712	82,125	1,103	5,690
Dacca.	Backergunge	85,540	64,579	...	20,961	19,410	16,977	11,383	9,599	10·8	13·4	66,130	47,602	...	18,528
	Cachar	72,945	67,990	...	4,955	17,417	15,899	15,399	13,746	3·5	3·9	55,528	52,091	...	3,437
	Dacca	1,31,730	1,32,957	1,227	...	24,136	21,152	13,783	12,340	8·8	7·3	1,07,594	1,11,805	4,211	...
	Furreedpore	23,162	23,723	561	...	5,099	5,348	1,521	1,442	16·5	17·5	18,063	18,375	312	...
	Mymensing	1,60,832	1,54,355	...	6,477	24,080	24,346	16,871	16,124	5·	5·9	1,36,752	1,30,009	...	6,743
	Sylhet	89,989	91,999	2,010	...	17,996	20,076	11,005	12,129	8·8	9·9	71,993	71,923	...	70
	Total	5,64,198	5,35,603	3,798	32,393	1,08,138	1,03,798	69,962	65,380	7·7	8·2	4,56,060	4,31,805	4,523	28,778
Orissa.	Balasore	84,142	89,095	4,953	...	30,328	30,165	26,123	27,430	7·2	4·4	53,814	58,930	5,116	...
	Cuttack	97,722	1,06,128	8,406	...	26,112	27,474	19,887	21,909	8·	6·6	71,610	78,654	7,044	...
	Pooree	25,987	28,993	3,006	...	8,327	8,467	4,698	5,227	17·	13·6	17,660	20,526	2,866	...
	Total	2,07,851	2,24,216	16,365	...	64,767	66,106	50,707	54,556	8·9	6·8	1,43,084	1,58,110	15,026	...
Patna.	Chumparun	56,891	71,400	14,509	...	11,189	11,452	...	...	19·7	16·	45,702	59,948	14,246	...
	Gya	1,91,195	2,13,370	22,175	...	23,831	25,609	94	138	12·4	11·9	1,67,364	1,87,761	20,397	...
	Patna	2,96,969	3,47,021	50,052	...	22,362	24,257	848	935	7·2	6·7	2,74,607	3,22,764	48,157	...
	Sarun	1,33,281	1,56,793	23,512	...	11,755	11,973	7	...	8·8	7·6	1,21,526	1,44,820	23,294	...
	Shahabad	1,34,786	1,67,322	32,536	...	12,661	13,221	9	28	9·4	7·9	1,22,125	1,54,101	31,976	...
	Tirhoot	1,37,971	1,72,598	34,627	...	22,254	22,221	181	145	16·	12·8	1,15,717	1,50,377	34,660	...
	Total	9,51,093	11,28,504	1,77,411	...	1,04,052	1,08,733	1,139	1,246	10·8	9·5	8,47,041	10,19,771	1,72,730	...
Presidency.	Calcutta	11,06,758	11,24,717	7,959	...	1,18,004	1,19,946	77,829	81,295	3·9	3·7	9,88,754	10,04,771	16,017	...
	Jessore	57,264	57,525	261	...	12,606	12,571	7,446	7,388	10·3	10·3	44,658	44,954	296	...
	Nuddea	64,480	73,626	9,146	...	14,745	13,872	9,181	9,062	10·1	7·4	49,735	59,754	10,019	...
	24-Pergunnahs	1,65,315	1,78,614	13,299	...	29,109	30,890	20,373	22,033	6·	5·6	1,36,206	1,47,724	11,518	...
	Total	13,93,817	14,34,482	40,665	...	1,74,464	1,77,279	1,14,829	1,19,798	4·6	4·3	12,19,353	12,57,203	37,850	...
Rajshahye.	Bograh	56,532	54,517	...	2,015	16,158	16,665	12,688	12,970	7·9	8·7	40,374	37,912	...	2,462
	Dinagepore	52,378	51,601	...	777	17,060	17,367	10,487	10,283	15·7	17·2	35,318	34,234	...	1,084
	Maldah	69,611	80,747	11,136	...	14,204	16,910	8,424	9,193	9·4	10·7	55,407	63,837	8,430	...
	Moorshedabad	1,30,767	1,42,025	11,258	...	24,755	27,131	18,183	19,742	5·8	6·	1,06,012	1,14,894	8,882	...
	Pubnah	32,225	36,924	4,699	...	7,983	8,179	3,111	3,879	16·7	13·	24,242	28,745	4,503	...
	Rajshahye	53,372	56,337	2,965	...	15,138	15,597	8,324	8,879	15·1	14·1	38,234	40,740	2,506	...
	Rungpore	1,91,392	1,87,050	...	4,342	53,820	53,829	46,799	46,175	4·8	5·4	1,37,572	1,33,221	...	4,351
	Total	5,86,277	6,09,201	30,058	7,134	1,49,118	1,55,618	1,08,016	1,11,121	8·6	8·9	4,37,159	4,53,583	24,321	7,897
	Grand Total	67,82,039	71,18,773	4,65,377	1,28,643	14,44,423	14,28,920	10,52,396	10,33,913	6·8	6·5	53,37,616	56,89,853	4,45,447	93,210

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Table III.—*Demand, Collections, Remissions, and Net Balance of Excise Revenue, in*

Divisions.	Districts.	SPIRIT					
		Country Spirits.		Rum, or Spirits Manufactured in India in the English Method.		Imported Wines and Spirituous and Fermented Liquors.	
		Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
1.	2.	3.	4.	5.	6.	7.	8.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills ...	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	132	132
	Kamroop	288	288	1,226	1,226	172	172
	Lukhimpore	5,562	5,562	.....	.....	168	168
	Nowgong	.....	.....	.....	.....	128	128
	Seebsaugor, ...	3,830	3,830	.....	.....	172	172
	Total ...	9,680	9,690	1,226	1,226	772	772
Bhaugulpore.	Bhaugulpore	85,197	85,197	.....	.....	219	219
	Monghyr	1,16,769	1,16,769	536	536	1,091	1,091
	Purneah	37,857	37,857	20	20	294	294
	Sonthal Pergunnahs.						
	Deoghur	17,416	17,416	.....	.....	62	62
	Godda	12,493	12,493	.....	.....	.....	.....
	Nya-Doomka	4,799	4,799	.....	.....	.....	.....
	Rajmehal	25,470	25,470	.....	.....	596	596
	Total ...	3,00,001	3,00,001	556	556	2,262	2,262
Burdwan.	Bancoorah	13,828	13,828	1,104	1,104	16	16
	Beerbhoom	1,123	1,123	.....	.....	96	96
	Burdwan	28,935	28,935	96	96	1,260	1,260
	Hooghly	89,357	89,357	2,722	2,722	2,168	2,168
	Midnapore	15,274	15,274	192	192	632	632
	Total ...	1,48,517	1,48,517	4,114	4,114	4,172	4,172
Chittagong.	Bullooah	3,151	3,151	108	108	256	256
	Chittagong	4,870	4,870	.....	.....	469	469
	Tipperah	7,213	7,213	96	96	164	164
	Total ...	15,234	15,234	204	204	889	889
Chota-Nagpore.	Hazareebaugh	34,212	34,212	.....	.....	128	128
	Lohardugga	40,656	40,656	.....	.....	100	100
	Maunbhoom	16,428	16,428	.....	.....	339	339
	Singbhoom	4,136	4,136	.....	.....	.....	.....
	Total ...	95,432	95,432	.....	.....	567	567
Cooch-Behar.	Darjeeling	11,911	11,856	.....	.....	601	601
	Goalparah	.....	.....	334	334	236	232
	Julpigoree	1,738	1,738	.....	.....	.....	.....
	Total ...	13,649	13,594	334	334	837	833
Dacca.	Backergunge	5,367	5,367	5,740	5,740	1,438	1,438
	Cachar	6,330	6,330	3,951	3,951	456	456
	Dacca	25,736	25,736	12,221	12,221	1,568	1,568
	Furreedpore	9,016	9,016	114	114	156	156
	Mymensing	10,865	10,865	7,518	7,518	1,184	1,184
	Sylhet	4,547	4,547	1,004	1,004	176	176
	Total ...	61,861	61,861	30,548	30,548	4,978	4,978
Orissa.	Balasore	1,816	1,816	.....	.....	144	144
	Cuttack	10,477	10,473	254	254	595	595
	Pooree	3,732	3,732	.....	.....	.....	.....
	Total ...	16,025	16,021	254	254	739	739
Patna.	Chumparun	40,981	40,981	.....	.....	64	64
	Gya	1,10,049	1,10,049	.....	.....	64	64
	Patna	2,18,164	2,18,164	.....	.....	1,193	1,193
	Saran	94,829	94,829	.....	.....	140	140
	Shahabad	92,993	92,993	.....	.....	492	493
	Tirhoot	50,826	50,826	.....	.....	256	256
	Total ...	6,07,842	6,07,842	.....	.....	2,209	2,209
Presidency.	Calcutta	2,39,199	2,39,199	4,68,873	4,68,873	38,304	38,267
	Jessore	16,658	16,658	3,256	3,256	440	440
	Nuddea	26,106	26,106	3,116	3,116	773	773
	24-Pergunnahs	28,657	28,657	25,553	25,553	2,876	2,876
	Total ...	3,10,620	3,10,620	5,00,798	5,00,798	42,393	42,356
Rajshahye.	Bograh	2,363	2,363	.....	.....	40	40
	Dinagepore	4,448	4,448	96	96	136	136
	Maldah	23,954	23,954	.....	.....	32	32
	Moorshedabad	30,149	30,149	2,984	2,984	936	936
	Pubna	8,039	8,039	.....	.....	220	220
	Rajshahye	11,522	11,522	.....	.....	144	144
	Rungpore	6,627	6,627	192	192	400	400
	Total ...	87,102	87,102	3,272	3,272	1,908	1,908
	Grand Total ...	16,65,963	16,65,904	5,41,306	5,41,306	61,726	61,685

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the Districts of the Lower Provinces, during 1868-69. *Provinces, during* 1868-69.

OR DRUG. 1868-69.

Tari.		Pachwai.		Charas.		Siddhi, Sabzi, or Bhang.		ENUE.		
Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	ctions.	Remissions.	Net Balance.
9.	10.	11.	12.	13.	14.	15.	16.	31.	32.	33.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	ees.	Rupees.	Rupees.
.....	.....	.....	.....	.....	.....	.....	.....	624	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	13,232	.....	.....
112	112	22	22	.....	.....	.....	.....	04,028	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	15,382	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,504	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,677	.....	.....
112	112	22	22	.....	.....	.....	.....	9,447	.....	.....
18,938	18,938	.....	.....	.....	.....	124	124	5,274	.....	.....
49,118	48,566	.....	.....	.....	.....	18	14	3,984	536	24
6,680	6,633	.....	.....	.....	.....	.....	.....	6,582	42	5
602	602	2,127	2,127	.....	.....	53	53	4,704	.....	.....
650	650	.....	.....	.....	.....	.....	.....	6,109	.....	.....
33	33	4,234	4,201	.....	.....	.....	.....	1,297	55	.....
4,616	4,616	1,196	1,196	.....	.....	.....	.....	7,358	.....	.....
80,637	80,038	7,557	7,524	.....	.....	195	191	5,308	633	29
26	26	6,995	6,995	.....	.....	80	80	9,792	.....	.....
261	261	36,914	36,914	12	12	24	24	4,521	.....	.....
4,116	3,992	50,658	50,325	108	108	89	89	4,400	432	65
10,851	10,851	459	459	502	502	468	468	0,455	.....	.....
2,202	2,202	93	93	.....	.....	140	140	0,157	26	.....
17,456	17,332	95,119	94,786	622	622	801	801	9,325	458	65
4	4	.....	.....	.....	.....	.....	.....	1,837	.....	.....
957	957	760	760	.....	.....	.....	.....	9,460	.....	.....
19	19	.....	.....	.....	.....	.....	.....	7,975	.....	.....
980	980	760	760	.....	.....	.....	.....	9,272	.....	.....
2,666	2,666	.....	.....	.....	.....	485	485	3,464	.....	.....
383	383	728	728	.....	.....	16	16	2,699	.....	.....
338	338	5,987	5,987	.....	.....	501	501	6,798	.....	.....
.....	.....	624	624	.....	.....	.....	.....	9,505	.....	.....
3,387	3,387	7,339	7,339	.....	.....	1,002	1,002	2,466	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,774	.....	55
.....	.....	.....	.....	.....	.....	.....	.....	9,807	12	28
.....	.....	.....	.....	.....	.....	.....	.....	5,368	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	0,949	12	83
79	79	.....	.....	12	12	.....	.....	4,579	.....	.....
.....	.....	182	182	.....	.....	.....	.....	7,990	.....	.....
236	236	23	23	15	15	15	15	2,957	.....	.....
8	8	96	96	.....	.....	.....	.....	3,723	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,355	.....	.....
3	3	4,066	4,066	.....	.....	.....	.....	1,999	.....	.....
326	326	4,367	4,367	27	27	15	15	5,603	.....	.....
1,672	1,670	.....	.....	4	4	4	4	9,095	.....	2
16,093	15,823	.....	.....	5	5	159	159	6,128	227	67
3,714	3,714	.....	.....	.....	.....	433	433	8,993	.....	.....
21,479	21,207	.....	.....	9	9	596	596	4,216	227	69
16,706	16,641	.....	.....	.....	.....	20	19	1,400	.....	66
89,783	87,047	.....	.....	.....	.....	150	144	3,370	.....	2,746
86,414	84,070	.....	.....	.....	.....	631	631	7,021	1,039	1,305
35,348	34,696	.....	.....	.....	.....	112	112	8,793	460	202
17,196	16,665	.....	.....	.....	.....	512	512	7,322	51	490
1,15,001	1,01,932	.....	.....	.....	.....	7	6	2,598	7,318	5,803
3,60,447	3,41,041	.....	.....	.....	.....	1,432	1,424	8,504	8,668	10,602
38,603	38,603	.....	.....	3,364	3,355	2,962	2,962	4,717	.....	91
192	192	21	21	36	36	.....	.....	7,525	.....	.....
306	293	760	756	70	66	15	14	3,626	.....	107
17,704	17,418	4	4	358	355	267	261	8,614	74	358
56,805	56,506	785	781	3,828	3,812	3,244	3,237	4,482	74	556
13	13	137	137	.....	.....	4	4	4,517	.....	.....
825	825	195	195	.....	.....	.....	.....	1,601	.....	.....
7,308	7,308	163	163	.....	.....	.....	.....	0,747	.....	.....
8,433	7,907	13,207	12,662	.....	.....	.....	.....	2,025	.....	1,293
8	8	80	80	.....	.....	.....	.....	6,924	.....	.....
264	264	132	132	.....	.....	.....	.....	3,337	.....	.....
3	3	.....	.....	.....	.....	.....	.....	7,060	.....	.....
16,854	16,328	13,914	13,369	.....	.....	4	4	9,201	.....	1,293
5,58,483	5,37,257	1,29,863	1,28,948	4,486	4,470	7,289	7,270	,773	10,272	12,697

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Table III.—*De*

Table III.—*(Continued.)—Demand, Collections, Remissions,*

Divisions.	Districts.	Majun. Demand.	Majun. Collections.	Madad. Demand.	Madad. Collections.	Chandu. Demand.	Chandu. Collections.	Spirit — Spirits used for Arts, &c. Demand.	Spirit — Spirits used for Arts, &c. Collections.
1.	2.	17.	18.	19.	20.	21.	22.	23.	24.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	28	28	.....	.....	.....	.....
	Durrung	.....	.....	93	92	.....	.....	.....	.....
	Kamroop	.....	.....	456	456	456	456	.....	.....
	Lukhimpore	.....	.....	366	366	.....	.....	.....	.....
	Nowgong	.....	.....	360	360	.....	.....	.....	.....
	Seebsaugor	.....	.....	504	504	.....	.....	.....	.....
	Tota	.....	.....	1,806	1,806	456	456	.....	.....
Bhaugulpore.	Bhaugulpore	.....	.....	760	760	120	120	.....	.....
	Monghyr	18	14	534	534	40	40	.....	.....
	Purneah	.....	.....	4,092	4,092	.....	.....	.....	.....
	Sonthal Pergunnahs.								
	Deoghur	1	1	.....	.....	.....	.....	.....	.....
	Godda	.....	.....	.....	.....	.....	.....	.....	.....
	Nya-Doomka	.....	.....	.....	.....	.....	.....	.....	.....
	Rajmehal	.....	.....	60	60	.....	.....	.....	.....
	Tota	19	15	5,446	5,446	160	160	.....	.....
Burdwan.	Bancoorah	.....	.....	.....	.....	.....	.....	.....	.....
	Beerbhoom	.....	.....	208	208	.....	.....	.....	.....
	Burdwan	.....	.....	1,205	1,165	.....	.....	.....	.....
	Hooghly	9	9	5,121	5,121	.....	.....	.....	.....
	Midnapore	5	5	1,758	1,732	.....	.....	.....	.....
	Tota	14	14	8,292	8,226	.....	.....	.....	.....
Chittagong.	Bulloosh	.....	.....	.....	.....	.....	.....	.....	.....
	Chittagong	.....	.....	676	676	376	376	.....	.....
	Tipperah	12	12	48	48	180	180	.....	.....
	Tota	12	12	724	724	556	556	.....	.....
Chota-Nagpore.	Hazareebaugh	104	104	343	343	.....	.....	.....	.....
	Lohardugga	9	9	140	140	.....	.....	.....	.....
	Maunbhoom	.....	.....	678	678	.....	.....	.....	.....
	Singbhoom	.....	.....	.....	.....	.....	.....	.....	.....
	Tota	113	113	1,161	1,161	.....	.....	.....	.....
Cooch-Behar.	Darjeeling	.....	.....	72	72	.....	.....	.....	.....
	Goalparah	.....	.....	540	540	205	205	.....	.....
	Julpigoree	.....	.....	.....	.....	.....	.....	.....	.....
	Tota	.....	.....	612	612	205	205	.....	.....
Dacca.	Backergunge	26	26	48	48	156	156	.....	.....
	Cachar	.....	.....	428	428	36	36	.....	.....
	Dacca	121	121	48	48	1,591	1,591	.....	.....
	Furreedpore	.....	.....	402	402	.....	.....	.....	.....
	Mymensing	.....	.....	378	378	1,635	1,635	.....	.....
	Sylhet	.....	.....	1,237	1,237	70	70	.....	.....
	Tot	147	147	2,541	2,541	3,488	3,488	.....	.....
Orissa.	Balasore	.....	.....	1,105	1,105	.....	.....	.....	.....
	Cuttack	.....	.....	1,116	1,112	.....	.....	.....	.....
	Pooree	36	36	262	262	.....	.....	.....	.....
	Tot	36	36	2,483	2,479	.....	.....	.....	.....
Patna.	Chumparun	21	20	.....	.....	.....	.....	.....	.....
	Gya	.....	.....	168	164	.....	.....	.....	.....
	Patna	400	400	168	168	.....	.....	.....	.....
	Saran	76	76	24	24	.....	.....	.....	.....
	Shahabad	108	108	48	48	.....	.....	.....	.....
	Tirhoot	101	98	572	524	.....	.....	.....	.....
	Tot	706	702	980	928	.....	.....	.....	.....
Presidency.	Calcutta	1,141	1,141	12,427	12,382	4,264	4,264	2,023	2,023
	Jessore	2	2	576	576	.....	.....	.....	.....
	Nuddea	.....	.....	2,065	1,980	.....	.....	.....	.....
	24-Pergunnahs	61	58	8,224	8,090	255	255	.....	.....
	Tot	1,204	1,201	23,292	23,028	4,519	4,519	2,023	2,023
Rajshahye.	Bograh	.....	.....	748	748	.....	.....	.....	.....
	Dinagepore	.....	.....	810	810	.....	.....	.....	.....
	Maldah	.....	.....	5,543	5,543	.....	.....	.....	.....
	Moorshedabad	11	7	2,683	2,529	836	772	.....	.....
	Pubna	.....	.....	661	661	.....	.....	.....	.....
	Rajshahye	.....	.....	2,060	2,060	.....	.....	.....	.....
	Rungpore	.....	.....	1,678	1,678	.....	.....	.....	.....
	To	11	7	14,183	14,029	836	772	.....	.....
	Grand To	2,262	2,247	61,520	60,980	10,320	10,156	2,023	2,023

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and Net Balance of Excise Revenue, in the Districts of the Lower Provinces, during 1868-69.

OR DRUG.					1868-69.			
Ganja.		Opium (Gross Sale Proceeds.)		Miscellaneous.	Total Excise Revenue.		Remissions.	Net Balance.
Demand.	Collections.	Demand.	Collections.		Demand.	Collections.		
25.	26.	27.	28.	29.	30.	31.	32.	33.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
598	596	.....	.....	.....	624	624	.....	.....
620	620	2,12,388	2,12,388	.....	2,13,232	2,13,232	.....	.....
4,494	4,494	2,96,802	2,96,802	.....	3,04,028	3,04,028	.....	.....
692	692	3,08,594	3,08,594	.....	3,15,382	3,15,382	.....	.....
60	60	2,63,956	2,63,956	.....	2,64,504	2,64,504	.....	.....
.....	.....	4,47,171	4,47,171	.....	4,51,677	4,51,677	.....	.....
6,462	6,462	15,28,911	15,28,911	.....	15,49,447	15,49,447	.....	.....
37,620	37,620	12,296	12,296	.....	1,55,274	1,55,274	.....	.....
44,010	44,010	2,410	2,410	.....	2,14,544	2,13,984	536	24
62,386	62,386	35,300	35,300	.....	1,46,629	1,46,582	42	5
4,443	4,443	.....	.....	.....	24,704	24,704	.....	.....
2,940	2,940	.....	.....	26	16,109	16,109	.....	.....
2,286	2,264	.....	.....	.....	11,352	11,297	55	.....
5,420	5,420	.....	.....	.....	37,358	37,358	.....	.....
1,59,105	1,59,083	50,006	50,006	26	6,05,970	6,05,308	633	29
1,935	1,935	5,808	5,808	.....	29,792	29,792	.....	.....
5,499	5,499	10,384	10,384	.....	54,521	54,521	.....	.....
13,406	13,406	35,024	35,024	.....	1,34,897	1,34,400	432	65
18,116	18,116	1,10,682	1,10,682	.....	2,40,455	2,40,455	.....	.....
11,743	11,743	78,144	78,144	.....	1,10,183	1,10,157	26	.....
50,699	50,699	2,40,042	2,40,042	.....	5,69,848	5,69,325	458	65
6,638	6,638	1,680	1,680	.....	11,837	11,837	.....	.....
16,880	16,880	1,34,442	1,34,442	30	1,59,460	1,59,460	.....	.....
25,375	25,375	4,868	4,868	.....	37,975	37,975	.....	.....
48,893	48,893	1,40,990	1,40,990	30	2,09,272	2,09,272	.....	.....
4,696	4,696	704	704	126	43,464	43,464	.....	.....
5,783	5,783	4,884	4,884	.....	52,699	52,699	.....	.....
6,741	6,741	5,786	5,786	.....	36,798	36,798	.....	.....
279	279	4,466	4,466	.....	9,505	9,505	.....	.....
17,499	17,499	15,840	15,840	126	1,42,466	1,42,466	.....	.....
1,573	1,573	1,672	1,672	.....	15,829	15,774	.....	55
7,362	7,316	81,180	81,180	.....	89,847	89,807	12	28
1,650	1,650	1,980	1,980	.....	5,368	5,368	.....	.....
10,575	10,539	84,832	84,832	.....	1,11,044	1,10,949	12	83
22,578	22,578	29,128	29,128	7	64,579	64,579	.....	.....
14,895	14,895	41,712	41,712	.....	67,990	67,990	.....	.....
53,937	53,937	37,444	37,444	2	1,32,957	1,32,957	.....	.....
9,556	9,556	4,375	4,375	.....	23,723	23,723	.....	.....
83,847	83,847	48,928	48,928	.....	1,54,355	1,54,355	.....	.....
44,090	44,090	36,806	36,806	.....	91,999	91,999	.....	.....
2,28,903	2,28,903	1,98,393	1,98,393	9	5,35,603	5,35,603	.....	.....
1,148	1,148	83,204	83,204	.....	89,097	89,095	.....	2
11,238	11,221	66,484	66,484	1	1,06,422	1,06,128	227	67
4,954	4,954	15,862	15,862	.....	28,993	28,993	.....	.....
17,340	17,324	1,65,550	1,65,550	1	2,24,512	2,24,216	227	69
13,675	13,675	.....	.....	.....	71,466	71,400	.....	66
15,598	15,598	304	304	.....	2,16,116	2,13,370	.....	2,746
40,331	40,331	2,064	2,064	.....	3,49,365	3,47,021	1,039	1,305
26,926	26,926	.....	.....	.....	1,57,455	1,56,793	460	202
56,443	56,443	62	62	.....	1,67,853	1,67,322	51	480
18,636	18,636	320	320	.....	1,85,719	1,72,598	7,318	5,803
1,71,608	1,71,608	2,750	2,750	.....	11,47,974	11,28,504	8,868	10,602
66,664	66,664	2,46,689	2,46,689	295	11,24,808	11,24,717	.....	91
13,926	13,926	22,418	22,418	.....	57,525	57,525	.....	.....
12,964	12,964	27,558	27,558	.....	73,733	73,626	.....	107
28,229	28,229	66,858	66,858	.....	1,79,046	1,78,614	74	358
1,21,783	1,21,783	3,63,523	3,63,523	295	14,35,112	14,34,482	74	556
11,854	11,854	39,358	39,358	.....	54,517	54,517	.....	.....
13,889	13,889	31,202	31,202	.....	51,601	51,601	.....	.....
15,851	15,851	27,896	27,896	.....	80,747	80,747	.....	.....
24,173	24,173	59,906	59,906	.....	1,43,318	1,42,025	.....	1,293
16,146	16,146	11,770	11,770	.....	36,924	36,924	.....	.....
15,272	15,272	26,943	26,943	.....	56,337	56,337	.....	.....
38,032	38,032	1,40,118	1,40,118	.....	1,87,050	1,87,050	.....	.....
1,35,317	1,35,317	3,37,193	3,37,193	.....	6,10,494	6,09,201	.....	1,293
9,68,084	9,68,010	31,28,030	31,28,030	487	71,41,742	71,18,773	10,273	12,697

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Table IV.—*Comparative Statement of Charges against the Excise Revenue of the Lower Provinces in—*

Divisions.	Districts.	1867-68. Salary of the Excise Office Establishment.	Travelling allowance ditto.	Salary of the Moffussil Establishment.	Ditto of the Establishment at Head-Quarters.	Proportion of the Salary of the *Deputy Collector* who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto ditto of his Establishment similarly calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent Charges debitable to Excise, (such as construction and repairs of Public Distillery Buildings, &c., &c.)	Cost of conveying Opium (charges disbursed whether at the Presidency or in the District.)	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	120	.....	.....	68,585	.....	.....	740	69,445
	Kamroop	.....	.....	.....	792	.....	.....	101,232	.....	62	1,350	1,03,436
	Lukhimpore	.....	.....	.....	.....	.....	.....	1,09,823	.....	.....	1,079	1,10,902
	Nowgong	.....	.....	.....	.....	.....	.....	87,218	.....	.....	2,724	89,942
	Seebsaugor	.....	.....	.....	.....	.....	.....	1,61,284	.....	.....	2,659	1,63,943
	Total ...	.....	.....	.....	912	.....	.....	5,28,142	.....	62	8,552	5,37,668
Bhaugulpore.	Bhaugulpore	1,299	5	5,505	1,498	1,717	.....	11,709	100	1,383	2	23,218
	Monghyr	1,140	187	6,984	1,440	3,400	300	1,448	.....	1,999	1	16,899
	Purneah	1,534	35	5,683	1,259	2,100	.....	11,635	33	1,050	51	23,280
	Sonthal Pergunnahs.											
	Deoghur	300	18	1,260	480	.....	.....	.....	.....	207	.....	2,265
	Godda	300	25	960	480	.....	.....	.....	.....	189	.....	1,954
	Nya-Doomka	300	57	1,440	480	.....	.....	.....	.....	150	.....	2,427
	Rajmehal	540	9	1,159	1,623	.....	.....	.....	.....	194	.....	3,525
	Total ...	5,413	336	22,991	7,260	7,217	300	24,692	133	5,172	54	73,568
Burdwan.	Bancoorah	360	.....	1,308	738	600	24	1,749	.....	65	8	4,852
	Beerboom	456	.....	1,900	1,116	868	150	2,965	.....	54	19	7,528
	Burdwan	947	17	5,472	1,255	1,500	.....	10,290	7	588	28	20,104
	Hooghly	879	45	5,364	1,623	4,200	90	33,654	.....	648	68	46,571
	Midnapore	923	34	4,367	967	2,250	.....	22,406	.....	690	105	31,742
	Total ...	3,565	96	18,411	5,699	9,418	264	71,064	7	2,045	228	1,10,797
Chittagong.	Bulloosh	.....	.....	759	651	572	275	541	.....	558	.....	3,356
	Chittagong	.....	.....	3,298	.....	1,500	924	47,651	.....	.....	2,182	55,555
	Tipperah	1,096	.....	1,975	.....	1,063	.....	1,527	64	866	.....	6,591
	Total ...	1,096	.....	6,032	651	3,135	1,199	49,719	64	1,424	2,182	65,502

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Chota-Nagpore.	Hazareebaugh	567	31	5,223	.....	1,200	.....	304	.....	241	.....	7,566
	Lohardugga	.....	.....	3,198	1,686	.....	.....	1,363	.....	878	38	7,163
	Maunbhoom	.....	.....	4,063	864	1,895	.....	1,733	.....	1,037	35	9,627
	Singbhoom	.....	.....	682	360	.....	.....	863	.....	59	26	1,990
	Total	567	31	13,166	2,910	3,095	.....	4,263	.....	2,215	99	26,346
Cooch Behar.	Darjeeling	.....	.....	.....	.....	.....	.....	515	.....	.....	.....	515
	Goalparah	120	.....	.....	.....	.....	.....	28,927	.....	.....	.....	29,047
	Julpigoree	.....	.....	.....	.....	.....	.....	421	.....	20	.....	441
	Total	120	.....	.....	.....	.....	.....	29,863	.....	20	.....	30,003
Dacca.	Backergunge	.....	.....	4,840	958	1,550	.....	11,383	.....	588	91	19,410
	Cachar	788	2	958	.....	.....	.....	15,399	3	147	120	17,417
	Dacca	1,148	.....	6,382	.....	1,250	.....	13,783	12	1,426	135	24,136
	Furreedpore	809	.....	2,302	.....	290	.....	1,521	64	204	9	5,099
	Mymensing	1,158	.....	3,686	1,284	450	.....	16,871	.....	517	114	24,080
	Sylhet	847	.....	3,739	1,596	.....	.....	11,005	.....	786	23	17,996
	Total	4,750	2	21,807	3,838	3,540	.....	69,962	79	3,668	492	1,08,138
Orissa.	Balasore	901	.....	1,285	570	750	28	26,122	33	572	67	30,328
	Cuttack	1,008	.....	2,012	1,135	1,440	150	19,857	3	348	129	26,112
	Pooree	.....	.....	2,188	706	547	.....	4,698	.....	188	.....	8,327
	Total	1,909	.....	5,485	2,411	2,737	178	50,707	36	1,108	196	64,767
Patna.	Chumparun	1,018	.....	5,340	1,434	2,500	.....	.....	39	858	.....	11,189
	Gya	1,184	35	16,376	2,205	2,100	.....	94	.....	1,837	.....	23,831
	Patna	1,166	.....	13,151	2,812	1,800	.....	848	.....	2,585	.....	22,362
	Sarun	1,080	116	7,070	1,411	800	.....	7	101	1,170	.....	11,755
	Shahabad	1,320	6	6,549	1,164	1,600	.....	9	7	2,006	.....	12,661
	Tirhoot	2,970	.....	10,693	4,044	1,660	.....	181	190	2,516	.....	22,254
	Total	8,738	157	59,179	13,070	10,460	.....	1,139	337	10,972	.....	1,04,052
Presidency.	Calcutta	.....	1,902	16,464	12,282	6,000	.....	77,829	214	3,300	13	1,18,004
	Jessore	754	.....	1,761	1,179	926	.....	7,446	4	487	49	12,606
	Nuddea	698	.....	3,651	.....	250	.....	9,181	39	867	59	14,745
	24-Pergunnahs	1,020	.....	4,385	720	2,151	.....	20,373	6	363	91	29,109
	Total	2,472	1,902	26,261	14,181	9,327	.....	1,14,829	263	5,017	212	1,74,464
Rajshahye.	Bograh	655	.....	1,266	1,390	.....	.....	12,688	.....	107	52	16,158
	Dinagepore	1,140	32	5,049	.....	.....	.....	10,487	.....	300	52	17,060
	Maldah	712	.....	4,280	.....	495	.....	8,424	.....	293	.....	14,204
	Moorshedabad	1,177	.....	4,835	.....	.....	.....	18,183	11	526	23	24,755
	Pubna	600	.....	1,821	972	900	.....	3,111	.....	562	17	7,983
	Rajshahye	.....	.....	3,969	.....	1,800	424	8,324	.....	597	24	15,138
	Rungpore	1,195	.....	3,785	1,394	.....	.....	46,799	.....	47	600	53,820
	Total	5,479	32	25,005	3,756	3,195	424	1,06,016	11	2,432	768	1,49,118
	Grand Total	34,109	2,556	1,98,337	54,688	52,124	2,365	10,52,396	930	34,135	13,783	14,44,423

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Table IV.—*(Continued.)*—*Comparative Statement of Charges against the Excise Revenue of the Lower Provinces in—*

Divisions.	Districts.	1868-69. Salary of the Excise Office Establishment.	Travelling allowance ditto.	Salary of the Mofussil Establishment.	Ditto of the Establishment at Head-Quarters.	Proportion of the salary of the *Deputy Collector* who manages the Excise Department under the Collector, calculated with reference to the share of his time employed in the work.	Ditto ditto of his Establishment, similarly calculated.	Cost of Opium to the Department.	Cost of Thermometers, Measuring Glasses, and Hydrometers.	Contingent charges debitable to Excise, (such as construction repairs of Public Distillery Buildings, &c., &c.)	Cost of conveying Opium (charges disbursed whether at the Presidency or in the District.)	Total.	Increase.	Decrease.
		14.	15.	16.	17.	18.	19.	20.	21.	22.	23.	24.	25.	26.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	120	.....	.....	69,992	.....	.....	523	70,635	1,190	.....
	Kamroop	.....	.....	.....	792	.....	.....	97,810	.....	66	900	99,568	.....	3,868
	Lukhimpore	.....	.....	.....	.....	.....	.....	1,01,696	.....	.....	1,516	1,03,212	.....	7,690
	Nowgong	.....	.....	.....	.....	.....	.....	86,986	.....	.....	638	87,624	.....	2,318
	Seebsaugor	.....	.....	.....	.....	.....	.....	1,47,363	.....	.....	2,466	1,49,829	.....	14,114
	Total ...	.....	.....	.....	912	.....	.....	5,03,847	.....	66	6,043	5,10,868	1,190	27,990
Bhaugulpore.	Bhaugulpore	1,437	64	5,514	1,515	1,785	.....	5,358	200	1,000	.....	16,873	.....	6,345
	Monghyr	1,221	255	6,984	1,440	3,400	328	1,066	4	2,045	.....	16,743	.....	156
	Purneah	1,236	2	5,704	1,310	2,100	.....	12,796	74	1,329	109	24,660	1,380	.....
	Sonthal Pergunnahs.													
	Deoghur	225	12	960	480	.....	.....	.....	.....	18	.....	1,695	.....	570
	Godda	300	44	954	480	.....	.....	.....	.....	362	.....	2,140	186	.....
	Nya-Doomka	300	16	1,440	475	.....	.....	.....	33	243	.....	2,507	80	.....
	Rajmehal	340	.....	2,272	547	.....	.....	.....	34	277	9	3,479	.....	46
	Total ...	5,059	393	23,828	6,247	7,285	328	19,220	345	5,274	118	68,097	1,646	7,117
Burdwan.	Bancoorah	360	.....	1,368	738	800	24	1,914	33	60	9	5,246	394	.....
	Beerbhoom	456	.....	1,895	1,102	1,200	238	3,422	34	103	28	8,478	950	.....
	Burdwan	962	.....	5,668	1,218	1,500	.....	11,542	81	623	28	21,622	1,518	.....
	Hooghly	1,239	36	5,351	1,656	4,200	115	36,475	99	457	73	49,701	3,130	.....
	Midnapore	1,170	.....	4,342	1,056	2,650	.....	25,752	57	652	218	35,897	4,155	.....
	Total ...	4,187	36	18,564	5,770	10,350	377	79,105	304	1,895	356	1,20,944	10,147	.....
Chittagong.	Bullooah	.....	.....	762	699	1,049	326	554	9	466	28	3,913	557	.....
	Chittagong	.....	.....	3,380	.....	1,718	950	44,305	40	502	105	51,000	.....	4,555
	Tipperah	1,282	.....	2,037	.....	1,168	.....	1,604	.....	475	12	6,578	.....	13
	Total ...	1,282	.....	6,179	699	3,935	1,276	46,463	49	1,463	145	61,491	557	4,568

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Chota-Nagpore.	Hazareebaugh ...	356	49	5,473	.....	1,544	.....	232	.....	553		8,213	647	.....
	Lohardugga ...	...	...	3,180	1,662	.....	.....	1,610	3	1,365	22	7,842	679	.....
	Maunbhoom ...	...	...	3,470	815	1,433	.....	1,907	.....	713	34	8,771	...	856
	Singbhoom ...	...	...	444	360	.....	.....	1,472	.....	11	49	2,336	346	.....
	Total ...	356	49	12,967	2,837	2,977	.....	5,221	3	2,641	111	27,162	1,672	856
Cooch-Behar.	Darjeeling ...	...	...	.....	.....	.....	.....	551	.....	.....	.....	551	36	.....
	Goalparah ...	274	...	.....	.....	.....	.....	26,752	.....	.....	225	27,251	...	1,796
	Julpigoree ...	64	...	.....	.....	.....	.....	653	.....	305	.....	1,022	581	.....
	Total ...	338	...	.....	.....	.....	.....	27,956	.....	305	225	29,824	617	1,796
Dacca.	Backergunge ...	...	...	4,838	983	1,312	.....	9,599	9	163	74	16,977	...	2,433
	Cachar ...	792	...	1,104	.....	.....	.....	13,746	.....	161	96	15,899	...	1,518
	Dacca ...	1,293	4	5,570	.....	1,100	.....	12,340	.....	746	100	21,152	...	2,984
	Furreedpore ...	984	...	2,180	.....	556	.....	1,442	.....	180	6	5,348	249	.....
	Mymensing ...	1,163	...	3,829	1,824	450	.....	16,124	119	718	119	24,346	266	.....
	Sylhet ...	1,002	...	3,729	1,573	990	.....	12,129	129	378	146	20,076	2,080	.....
	Total ...	5,233	4	21,250	4,379	4,408	.....	65,380	257	2,346	541	1,03,798	2,595	6,935
Orissa.	Balasore ...	748	...	936	410	342	44	27,420	.....	207	58	30,165	...	163
	Cuttack ...	887	...	1,380	897	1,440	150	21,909	69	628	114	27,474	1,362	.....
	Pooree ...	...	...	1,890	738	547	.....	5,227	36	222	7	8,467	140	.....
	Total ...	1,635	...	4,006	2,045	2,329	194	54,556	105	1,057	179	66,106	1,502	163
Patna.	Chumparun ...	1,045	...	5,872	1,412	1,701	.....	.....	235	1,187	.....	11,452	263	.....
	Gya ...	1,816	...	14,888	2,221	2,400	.....	138	845	3,301	.....	25,609	1,778	.....
	Patna ...	1,505	...	13,091	2,814	1,971	.....	935	653	3,288	.....	24,257	1,895	.....
	Sarun ...	1,280	64	6,981	1,387	940	.....	.....	433	888	.....	11,973	218	.....
	Shahabad ...	1,596	...	6,836	1,154	1,367	.....	28	435	1,805	.....	13,221	560	.....
	Tirhoot ...	3,657	13	9,843	4,018	1,166	.....	145	735	2,642	2	22,221	...	33
	Total ...	10,899	77	57,511	13,006	9,545	.....	1,246	3,336	13,111	2	1,08,733	4,714	33
Presidency.	Calcutta ...	...	9,230	15,286	4,506	6,000	.....	81,295	96	3,516	17	1,19,946	1,942	.....
	Jessore ...	828	...	1,444	1,111	1,200	.....	7,388	98	450	52	12,571	...	35
	Nuddea ...	720	...	3,635	.....	.....	.....	9,082	33	378	24	13,872	...	873
	24-Pergunnahs ...	1,020	8	4,225	755	2,400	.....	22,033	64	312	73	30,890	1,781	.....
	Total ...	2,568	9,238	24,590	6,372	9,600	.....	1,19,798	291	4,656	166	1,77,379	3,723	908
Rajshahye.	Bograh ...	686	28	1,260	1,385	.....	.....	12,970	6	224	46	16,605	447	.....
	Dinagepore ...	1,274	60	5,113	.....	.....	.....	10,283	64	521	52	17,367	307	.....
	Maldah ...	860	...	4,276	.....	409	.....	9,193	147	2,008	17	16,910	2,706	.....
	Moorshedabad ...	1,238	...	4,863	.....	300	.....	19,742	35	920	33	27,131	2,376	.....
	Pubna ...	685	...	1,829	963	550	.....	3,879	4	251	18	8,179	196	.....
	Rajshahye ...	...	...	4,025	.....	1,785	410	8,879	3	477	18	15,597	459	.....
	Rungpore ...	1,185	...	3,786	1,566	.....	.....	46,175	142	413	563	53,829	9	.....
	Total ...	5,928	88	25,152	3,914	3,044	410	1,11,121	401	4,814	746	1,55,618	6,500	.....
	Grand Total ...	37,485	9,885	1,94,047	46,181	53,473	2,585	10,33,913	5,091	37,628	8,632	14,28,920	34,863	50,366

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Table V.—*Country*

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in force in the Year. Average of 1863-68. Fixed Duty System.	Average of 1863-68. Monthly Tax System.	1867-68. Fixed Duty System.	1867-68. Monthly Tax System.	1868-69. Fixed Duty System.	1868-69. Monthly Tax System.
1	2	3	4	5	6	7	8
Assam.	Cossyah and Jynteah Hills ...	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....
	Kamroop	.....	1	.....	5	.....	5
	Lukhimpore	.....	.....	.....	.....	27	.....
	Nowgong	.....	.....	.....	.....	.....	.....
	Seebsaugor	.....	4	.....	10	.....	15
	Total ...	.....	5	.....	15	27	20
Bhaugulpore.	Bhaugulpore	266	81	282	.....	342	.....
	Monghyr	286	161	379	.....	444	.....
	Purneah	207	.....	154	.....	166	.....
	Sonthal Pergunnahs.						
	Deoghur	87	.....	110	.....	130	.....
	Godda	108	28	90	.....	121	.....
	Nya-Doomka	103	.....	25	.....	46	.....
	Rajmehal	121	44	127	.....	163	.....
	Total ...	1,178	314	1,167	.....	1,413	.....
Burdwan.	Bancoorah	23	90	81	.....	92	.....
	Beerbhoom	2	66	4	.....	6	.....
	Burdwan	51	42	58	.....	82	.....
	Hooghly	178	.....	178	.....	198	.....
	Midnapore	21	81	72	.....	76	.....
	Total ...	275	279	393	.....	354	.....
Chittagong.	Bullooah	39	7	35	.....	40	1
	Chittagong	50	.....	51	.....	70	.....
	Tipperah	50	.....	47	.....	45	.....
	Total ...	139	7	133	.....	155	1
Chota-Nagpore.	Hazareebaugh	52	299	98	.....	145	.....
	Lohardugga	87	282	111	78	160	88
	Maunbhoom	16	337	43	.....	78	.....
	Singbhoom	3	27	7	16	2	100
	Total ...	158	945	259	94	385	188
Cooch-Behar.	Darjeeling	.....	11	.....	51	.....	50
	Goalparah	.....	.....	.....	.....	.....	.....
	Julpigoree	.....	.....	.....	8	17	10
	Total ...	.....	11	.....	59	17	60
Dacca.	Backergunge	6	2	19	4	18	3
	Cachar	26	.....	27	.....	62	.....
	Dacca	75	.....	62	.....	.....	.....
	Furreedpore	33	.....	28	.....	41	.....
	Mymensing	.....	.....	.....	.....	.....	.....
	Sylhet	22	.....	25	.....	36	.....
	Total ...	162	2	161	4	157	3
Orissa.	Balasore	12	2	11	.....	17	.....
	Cuttack	19	37	20	.....	36	.....
	Pooree	13	39	11	8	27	9
	Total ...	44	78	42	8	80	9
Patna.	Chumparun	223	69	166	.....	235	.....
	Gya	482	.....	426	.....	551	.....
	Patna	384	.....	382	.....	463	.....
	Sarun	210	305	259	.....	350	.....
	Shahabad	216	35	231	.....	320	.....
	Tirhoot	422	.....	260	.....	294	.....
	Total ...	1,937	409	1,724	.....	2,203	.....
Presidency.	Calcutta	.....	.....	.....	.....	.....	.....
	Jessore	.....	.....	.....	.....	.....	.....
	Nuddea	5	.....	26	.....	49	.....
	24-Pergunnahs	.....	.....	.....	.....	.....	.....
	Total ...	5	.....	26	.....	49	.....
Rajshahye.	Bograh	35	.....	34	.....	40	.....
	Dinagepore	62	.....	38	.....	42	.....
	Maldah	141	.....	129	.....	135	.....
	Moorshedabad	25	47	27	.....	26	.....
	Pubna	42	.....	41	.....	42	.....
	Rajshahye	45	.....	45	.....	41	.....
	Rungpore	46	.....	60	.....	64	.....
	Total ...	396	47	374	.....	390	.....
	Grand Total ...	4,294	2,097	4,279	180	5,229	281

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Spirits.

Districts for which there are no entries.

Quantities Charged with Duty.			Revenue. Annual average of 1863					Compared with 1867-68. Revenue. Rupees.	
Annual Average of 1863-68.	In 1867-68.	In 1868-69.	License Fees.		Public Distillery Fees.	Still-head Duty.	Total.		
Gross Gallons.	Gross Gallons.	Gross Gallons.	Fixed Duty System.	Monthly Tax System.				Increase.	Decrease.
9.	10.	11.	12.	13.	14.	15.	16.	29.	30.
			Rupees.	Rupees.	Rupees.	Rupees.	Rupees.		
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	74	.....	.....	74	.....	.....
.....	.....	2,619	.....	.....	.....	.....	.....	5,562	80
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	615	.....	.....	615	1,965	.....
.....	.....	2,619	.....	689	.....	.....	689	7,527	80
1,56,190	1,65,141	1,80,746	7,289	14,031	4,746	42,917	68,983	14,438	.....
93,082	1,31,421	1,40,523	7,461	27,226	4,228	60,965	99,880	30,064	.....
36,223	27,479	41,256	11,988	.....	1,129	18,266	31,383	10,416	.....
19,319	32,674	49,830	1,397	.....	603	4,755	6,755		
23,458	19,938	26,753	1,649	4,363	733	5,237	11,982	4,640	.....
11,337	4,624	10,451	927	5,707	363	2,354	9,351	3,294	.....
39,828	42,052	55,139	2,571	5,166	1,246	10,296	19,279	2,440	.....
								6,058	.....
3,74,437	4,23,319	5,04,698	33,282	56,493	13,048	1,44,790	2,47,613	71,350	.....
3,286	11,523	18,598	942	8,254	206	2,182	11,584	2,368	.....
1,184	476	559	50	1,934	51	1,031	3,066	265	.....
8,563	16,628	19,621	2,225	3,532	428	13,187	19,372	8,748	.....
27,144	30,568	37,064	8,234	.....	434	59,823	68,491	15,689	.....
3,084	7,064	11,901	709	9,555	64	6,397	16,725	4,004	.....
43,261	66,264	87,743	12,160	23,275	1,183	82,620	1,19,238	31,074	.....
2 323	1,913	2,299	380	1,745	112	2,561	4,798	599	.....
3,067	5,818	7,063	421	.....	95	2,669	3,185	808	.....
5,914	4,634	5,920	644	.....	370	6,012	7,026	1,462	.....
11,304	12,365	15,282	1,445	1,745	577	11,242	15,009	2,869	.....
24,401	55,892	88,335	1,622	39,563	1,440	6,725	49,355	12,377	.....
17,072	22,600	34,431	1,675	39,928	811	6,677	49,091	13,533	.....
5,440	20,210	40,682	545	25,535	513	1,889	28,482	6,950	.....
1,830	4,810	5,016	63	4,394	114	421	4,992	2,149	.....
48,743	1,03,512	1,68,464	3,905	1,09,425	2,878	15,712	1,31,920	35,003	.....
.....	.....	.....	.....	11,066	.....	.....	11,066	.....	729
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	31	.....	.....	.....	.....	.....	73	.....
.....	.....	31	.....	11,066	.....	.....	11,066	73	729
3,604	2,303	2,346	213	256	223	6,297	6,989	.....	211
1,673	2,265	5,608	485	.....	146	2,190	2,821	3,137	.....
10,898	10,792	11,101	2,446	.....	723	22,461	25,630		1,205
2,774	3,338	3,308	924	.....	175	5,078	6,177	886	.....
6,179	6,233	5,933	.....	.....	387	10,665	11,052	.....	13
1,828	1,734	3,484	335	.....	113	2,246	2,694	1,600	.....
26,956	26,665	31,780	4,403	256	1,767	48,937	55,363	5,623	1,429
674	779	1,468	218	138	21	648	1,025	843	.....
8,526	9,252	10,804	447	1,918	181	8,999	11,545	2,081	.....
2,172	2,716	4,673	226	2,030	36	1,684	3,976	1,432	.....
11,372	12,747	16,945	891	4,086	238	11,331	16,546	4,356	.....
93,201	56,707	81,048	5,842	5,154	1,466	19,221	31,683	10,883	.....
3,81,723	3,58,144	4,40,576	16,478	.....	5,631	74,469	96,578	22,812	.....
7,93,275	9,26,153	11,64,075	14,728	.....	14,357	1,63,805	1,92,890	45,220	.....
3,57,711	3,60,945	5,16,338	9,019	88,243	5,331	51,627	1,54,220	26,834	.....
3,47,622	3,47,242	5,03,537	8,452	8,990	3,635	45,936	67,013	28,157	.....
1,30,299	84,048	1,26,016	9,993	.....	1,878	32,533	44,404	12,947	.....
20,93,831	21,33,239	28,30,590	64,512	1,02,387	32,298	3,87,591	5,86,788	1,46,853	.....
60,229	70,645	90,841	.....	.....	2,715	1,48,088	1,50,803	54,825	.....
5,019	6,856	6,892	.....	.....	79	12,219	12,298	432	.....
8,561	7,060	11,312	138	.....	95	12,859	13,092	9,356	.....
7,356	7,590	11,283	.....	.....	43	18,479	18,522	9,730	.....
81,165	92,151	1,20,328	138	.....	2,932	1,91,645	1,94,715	74,343	.....
1,254	1,540	1,779	748	.....	150	1,243	2,141	64	.....
3,314	3,329	3,416	1,140	.....	104	3,611	4,855	.....	570
8,002	8,854	13,523	2,885	.....	965	9,145	2,995	8,181	.....
12,420	13,311	15,673	482	6,030	561	24,510	31,583	3,584	.....
2,589	2,867	5,066	1,862	.....	324	2,784	4,970	2,414	.....
5,516	6,363	7,480	1,625	.....	172	6,816	8,613	1,524	.....
3,727	4,942	5,411	1,062	.....	122	3,818	2,2 05	491	.....
36,822	41,206	52,348	9,824	6,030	2,398	51,927	70,179	16,258	570
27,27,891	29,11,468	38,30,828	1,30,560	3,15,452	57,319	9,45,795	14,49,126	3,95,329	2,808

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Table V.—*Country*

N. B.—The names have been omitted of those

REVENUE

Divisions.	Districts.	In 1867-68. License Fees. Fixed Duty System.	License Fees. Monthly Tax System.	Public Distillery Fees.	Still-head Duty.	Total.
1	2	17.	18.	19.	20.	21.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....
	Kamroop	.....	368	.....	.....	368
	Lukhimpore	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....
	Seebsangor	.....	1,865	.....	.....	1,865
	Total	.....	2,233	.....	.....	2,233
Bhaugulpore.	Bhaugulpore	7,535	.....	5,160	58,064	70,759
	Monghyr	7,971	.....	4,107	74,627	86,705
	Purneah	3,707	.....	859	22,875	27,441
	Sonthal Pergunnahs.					
	Deoghur	2,125	.....	1,021	9,630	12,776
	Godda	1,756	.....	623	6,820	9,199
	Nya-Doomka	478	.....	144	1,737	2,359
	Rajmehal	2,966	.....	1,315	15,111	19,412
	Total	26,558	.....	13,229	1,88,864	2,28,651
Burdwan.	Bancoorah	3,564	.....	720	7,176	11,460
	Beerbhoom	116	.....	23	719	858
	Burdwan	2,508	.....	687	16,992	20,187
	Hooghly	7,996	.....	483	65,189	73,668
	Midnapore	2,598	.....	189	8,483	11,270
	Total	16,782	.....	2,102	98,559	1,17,443
Chittagong.	Bullooah	321	.....	96	2,135	3,552
	Chittagong	570	.....	181	3,311	4,062
	Tipperah	621	.....	289	4,841	5,751
	Total	1,512	.....	566	10,287	12,365
Chota-Nagpore.	Hazareebaugh	3,624	.....	3,492	14,725	21,841
	Lohardugga	2,947	11,877	1,412	10,887	27,123
	Maunbhoom	1,560	.....	1,263	6,655	9,478
	Singbhoom	136	493	301	1,057	1,987
	Total	8,267	12,370	6,468	33,324	60,429
Cooch-Behar.	Darjeeling	.....	12,585	.....	.....	12,585
	Goalparah	.....	.....	.....	.....	.....
	Julpigoree	.....	1,665	.....	.....	1,665
	Total	.....	14,250	.....	.....	14,250
Dacca.	Backergunge	812	256	145	4,365	5,578
	Cachar	459	.....	290	2,444	3,193
	Dacca	1,970	.....	688	24,283	26,941
	Furreedpore	1,240	.....	210	6,680	8,130
	Mymensing	.....	.....	391	10,487	10,878
	Sylhet	350	.....	108	2,489	2,947
	Total	4,831	256	1,832	50,748	57,667
Orissa.	Balasore	230	.....	24	719	973
	Cuttack	439	.....	197	7,756	8,392
	Pooree	219	577	42	1,462	2,300
	Tota	888	577	263	9,937	11,665
Patna.	Chumparun	4,839	.....	907	24,352	30,098
	Gya	14,177	.....	5,596	67,464	87,237
	Patna	13,734	.....	14,486	1,44,724	1,72,944
	Sarun	9,992	.....	5,624	52,379	67,995
	Shahabad	9,704	.....	3,657	51,475	64,836
	Tirhoot	8,034	.....	1,313	28,532	37,879
	Tota	60,480	.....	31,583	3,68,926	4,60,989
Presidency.	Calcutta	.....	.....	4,486	1,79,888	1,84,374
	Jessore	.....	.....	109	16,117	16,226
	Nuddea	690	.....	111	15,949	16,750
	24-Pergunnahs	.....	.....	45	18,882	18,927
	Tota	690	.....	4,751	2,30,836	2,36,277
Rajshahye.	Bograh	630	.....	192	1,477	2,299
	Dinagepore	968	.....	104	3,946	5,018
	Maldah	2,506	.....	1,120	12,147	15,773
	Moorshedabad	554	.....	575	25,436	26,565
	Pubna	1,846	.....	357	3,422	5,625
	Rajshahye	1,741	.....	203	8,054	9,998
	Rungpore	1,280	.....	154	4,702	6,136
	Tota	9,525	.....	2,705	59,184	71,414
	Grand Tots	1,29,533	29,686	63,499	10,50,665	12,73,383

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Spirits.—(Continued.)

Districts for which there are no entries.

—(Continued.)					1868-69 Compared with 1867-68.			
In 1868-69.					Consumption.		Revenue.	
License Fees.		Public Distillery Fees.	Still-head Duty.	Total.	Gross Gallons.		Rupees.	
Fixed Duty System.	Monthy Tax System.				Increase.	Decrease.	Increase.	Decrease.
22.	23.	24.	25.	26.	27.	28.	29.	30.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	288	.....	.....	288	.....	.....	.....	.....
324	.....	.....	5,238	5,562	2,619	.....	5,562	80
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,830	.....	.....	3,830	.....	.....	1,965	.....
324	4,118	.....	5,238	9,680	2,619	.....	7,527	80
8,799	.....	5,647	70,751	85,197	15,605	.....	14,438	.....
10,395	.....	4,392	1,01,982	1,16,769	9,102	.....	30,064	.....
4,314	.....	1,289	32,254	37,857	13,777	.....	10,416	.....
2,861	.....	1,557	12,998	17,416	17,156	.....	4,640	.....
2,319	.....	837	9,337	12,493	6,825	.....	3,294	.....
797	.....	327	3,675	4,799	5,827	.....	2,440	.....
3,795	.....	1,723	19,952	25,470	13,087	.....	6,058	.....
33,280	.....	15,772	2,50,949	3,00,001	81,379	.....	71,350	.....
4,064	.....	1,164	8,600	13,828	7,070	.....	2,368	.....
154	.....	28	941	1,123	83	.....	265	.....
3,306	.....	977	24,652	28,935	2,993	.....	8,748	.....
9,216	.....	586	79,655	89,357	6,496	.....	15,689	.....
3,048	.....	334	11,892	15,274	4,837	.....	4,004	.....
19,788	.....	3,089	1,25,640	1,48,517	21,479	.....	31,074	.....
336	27	108	2,680	3,151	386	.....	599	.....
721	.....	222	3,927	4,870	1,245	.....	808	.....
585	.....	369	6,259	7,213	1,286	.....	1,462	.....
1,642	27	699	12,866	15,234	2,917	.....	2,869	.....
6,114	.....	5,521	22,577	34,212	32,443	.....	12,377	.....
4,000	16,937	2,154	17,565	40,656	11,831	.....	13,533	.....
2,894	.....	2,543	10,991	16,428	20,472	.....	6,950	.....
48	2,732	313	1,043	4,136	206	.....	2,149	.....
13,056	19,669	10,531	52,176	95,432	64,952	.....	35,003	.....
.....	11,856	.....	.....	11,856	.....	.....	.....	729
.....	.....	.....	.....	.....	.....	.....	.....	.....
4	1,714	1	19	1,738	31	.....	73	.....
4	13,570	1	19	13,594	31	.....	73	729
674	208	148	4,337	5,367	43	.....	.....	211
766	.....	727	4,837	6,330	3,343	.....	3,137	.....
.....	.....	758	24,978	25,736	309	.....		1,205
1,352	.....	213	7,451	9,016	.....	30	886	.....
.....	.....	370	10,495	10,865	.....	300	.....	13
484	.....	218	3,845	4,547	1,750	.....	1,600	.....
3,276	208	2,434	55,943	61,861	5,445	330	5,623	1,429
365	.....	47	1,404	1,816	689	.....	843	.....
569	.....	234	9,670	10,473	1,552	.....	2,081	.....
493	581	73	2,585	3,732	1,957	.....	1,432	.....
1,427	581	354	13,659	16,021	4,198	.....	4,356	.....
6,584	.....	1,280	33,117	40,981	24,341	.....	10,883	.....
18,271	.....	6,884	84,894	1,10,049	82,432	.....	22,812	.....
18,940	.....	18,191	1,81,033	2,18,164	2,37,922	.....	45,220	.....
14,302	.....	8,124	72,403	94,829	1,55,393	.....	26,834	.....
14,132	.....	5,240	73,621	92,993	1,55,295	.....	28,157	.....
10,856	.....	1,969	38,001	50,826	41,968	.....	12,947	.....
83,085	.....	41,688	4,83,069	6,07,842	6,97,351	.....	1,46,853	.....
.....	.....	9,940	2,29,259	2,39,199	20,196	.....	54,825	.....
.....	.....	111	16,547	16,658	36	.....	432	.....
1,322	.....	176	24,608	26,106	4,252	.....	9,356	.....
.....	.....	68	28,589	28,657	3,693	.....	9,730	.....
1,322	.....	10,295	2,99,003	3,10,620	28,177	.....	74,343	.....
494	.....	222	1,647	2,363	239	.....	64	.....
828	.....	107	3,513	4,448	87	.....	.....	570
2,882	.....	1,690	19,382	23,954	4,669	.....	8,181	.....
596	.....	743	28,810	30,149	2,362	.....	3,584	.....
1,301	.....	660	6,078	8,039	2,199	.....	2,414	.....
1,904	.....	237	9,381	11,522	1,117	.....	1,524	.....
1,278	.....	169	5,180	6,627	469	.....	491	.....
9,283	.....	3,828	73,991	87,102	11,142	.....	16,258	570
1,66,487	38,173	88,691	13,72,553	16,65,904	9,19,690	330	3,95,329	2,808

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Table VI.—*Rum or Spirits manufactured*

N. B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in force in the Year. Average of 1863-68. Wholesale.	Average of 1863-68. Retail.	1867-68. Wholesale.	1867-68. Retail.	1868-69. Wholesale.	1868-69. Retail.	Quantities s Annual average of 1863-68. Wholesale. Gross Gallons.	Annual average of 1863-68. Retail. Gross Gallons.
1	2.	3.	4.	5	6.	7.	8	9.	10.
Assam.	Kamroop	...	8	...	7	...	7	...	1,723
	Total ...	...	8	...	7	...	7	...	1,723
Bhaugulpore.	Monghyr	...	5	...	16	...	16	...	136
	Purneah	...	1	...	1	...	2	...	17
	Total ...	...	6	...	17	...	18	...	153
Burdwan.	Bancoorah	...	15	...	9	...	12	...	...
	Beerbhoom	...	3	...	...	...	...	...	...
	Burdwan	...	34	...	3	...	1	...	101
	Hooghly	1	14	...	16	...	17	...	787
	Midnapore	1	30	...	3	...	2	...	475
	Total ...	2	100	...	31	...	32	...	1,363
Chittagong.	Bullooah	...	5	...	5	...	4	...	402
	Tipperah	...	3	...	2	...	2	...	24
	Total ...	...	8	...	7	...	6	...	426
Chota-Nagpore.	Maunbhoom	...	1	...	...	...	...	...	...
	Total ...	...	1	...	...	...	...	...	...
Cooch-Behar.	Goalparah	2	7	3	8	3	7	118	181
	Total ...	2	7	3	8	3	7	118	181
Dacca.	Backergunge	1	31	5	35	6	28	...	2,407
	Cachar	1	6	2	17	5	48	...	220
	Dacca	3	57	6	42	9	111	...	1,306
	Furreedpore	...	2	...	1	...	2	...	85
	Mymensing	3	49	3	48	2	52	...	2,058
	Sylhet	...	8	...	18	...	14	...	939
	Total ...	8	153	16	161	22	255	...	6,914
Orissa.	Balasore	...	1	...	...	...	...	...	...
	Cuttack	...	2	...	2	...	3	...	141
	Total ...	...	3	...	2	...	3	...	141
Presidency.	Calcutta	...	215	...	212	...	208	...	1,53,891
	Jessore	2	34	2	39	...	47	...	167
	Nuddea	1	54	1	45	2	43	...	219
	24-Pergunnahs	...	84	...	80	...	82	...	4,018
	Total ...	3	387	3	376	2	380	...	1,58,285
Rajshahye.	Dinagepore	...	2	...	2	...	2	...	176
	Moorshedabad	...	37	...	31	...	32	...	...
	Rungpore	1	2	...	4	...	4	16	109
	Total ...	1	41	...	37	...	38	16	285
	Grand Total ...	16	714	22	646	27	746	134	1,69,471

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in India in the English method.

Districts for which there are no entries.

Charged with Duty.				Revenue.				Compared with 1867-68.		
				Annual Average of 1863-68.				on.	Revenue.	
In 1867-68.		In 1868-69.		License Fees.		Duty.		ions.	Rupees.	
Whole-sale.	Retail.	Whole-sale.	Retail.	Whole-sale.	Retail.	Whole-sale.	Retail.	Decrease.	Increase.	Decrease.
Gross Gallons.	Gross Gallons.	Gross Gallons.	Gross Gallons.							
11.	12.	13.	14.	15.	16.	17	18.	34.	35.	36.
				Rupees.	Rupees.	Rupees.	Rupees.			
.....	1,105	.....	561	.....	312	.....	2,540	544	.....	912
.....	1,105	.....	561	.....	312	.....	2,540	544	.....	912
.....	126	.....	123	.....	158	.....	.....	3	260	.....
.....	68	.....	30	.....	3	.....	.....	38	8	.....
.....	194	.....	153	.....	161	.....	.....	41	268	.....
.....	.....	.....	.....	.....	1,014	.....	.....	.....	320	.....
.....	.....	.....	.....	.....	185	.....	.....	.....	.....	.....
.....	103	.....	73	.....	2,884	.....	205	30	.....	108
.....	429	.....	334	24	10,544	.....	2,334	95	.....	153
.....	1,366	.....	1,515	13	1,536	.....	142	.....	.....	44
.....	1,898	.....	1,922	37	16,163	.....	2,681	125	320	305
.....	289	.....	211	.....	143	.....	.....	78	.....	56
.....	38	.....	124	.....	64	.....	33	.....	40	.....
.....	327	.....	335	.....	207	.....	33	78	40	56
.....	.....	.....	.....	.....	19	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	19	.....	.....	.....	.....	.....
190	226	118	390	30	290	.....	151	.....	.....	8
190	226	118	390	30	290	.....	151	.....	.....	8
.....	4,103	.....	2,429	26	2,548	.....	7,223	1,674	.....	9,605
.....	1,100	.....	901	22	167	.....	660	199	265	.....
.....	1,788	.....	1,848	48	3,421	.....	3,454	.....	4,107	.....
.....	69	.....	10	.....	69	.....	172	59	42	.....
.....	1,804	.....	1,895	45	4,234	.....	6,175	.....	.....	806
.....	1,060	.....	724	.....	252	.....	1,373	336	.....	395
.....	9,924	.....	7,807	141	10,691	.....	18,957	2,268	4,414	10,806
.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....
.....	115	.....	185	.....	100	.....	391	.....	.....	187
.....	115	.....	185	.....	101	.....	391	.....	.....	187
.....	1,46,777	.....	1,31,954	.....	49,299	.....	4,70,891	14,823	.....	40,151
.....	94	.....	109	16	2,982	.....	.....	.....	324	.....
.....	93	.....	31	3	3,983	.....	261	62	.....	208
.....	5,495	.....	7,346	.....	10,692	.....	9,011	.....	3,149	.....
.....	1,52,459	.....	1,39,440	19	66,956	.....	4,80,163	14,885	3,473	40,359
.....	182	.....	88	.....	80	.....	.....	94	.....	.....
.....	.....	.....	.....	.....	3,304	.....	.....	.....	416	.....
.....	277	.....	203	13	100	38	19	74	.....	.....
.....	459	.....	291	13	3,484	38	19	168	416	.....
190	1,66,707	118	1,51,064	240	98,384	38	5,04,935	18,109	8,931	52,633

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Table VI.—*Rum or Spirits manufactured*

N. B.—The names have been omitted

REVE

Divisions.	Districts	Annual Average of 1868-69. Total. Wholesale.	Annual Average of 1868-69. Total. Retail.	In 1867-68. License Fees. Wholesale.	In 1867-68. License Fees. Retail.	In 1867-68. Duty. Wholesale.	In 1867-68. Duty. Retail.	In 1867-68. Total. Wholesale.	In 1867-68. Total. Retail.
1	2.	19.	20.	21.	22.	23.	24.	25.	26.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Kamroop ...	.....	2,852	.....	296	.....	1,842	.....	2,138
		.....	2,852	.....	296	.....	1,842	.....	2,138
Bhaugulpore.	Monghyr ...	.....	158	.....	276	.....	.....	.....	276
	Purneah ...	.....	3	.....	12	.....	.....	.....	12
		.....	161	.....	288	.....	.....	.....	288
Burdwan.	Bancoorah ...	.....	1,014	.....	784	.....	.....	.....	784
	Beerbhoom ...	.....	185	.....	.....	.....	.....	.....	.....
	Burdwan ...	.....	3,089	.....	204	.....	.....	.....	204
	Hooghly ...	24	12,878	.....	1,588	.....	1,287	.....	2,875
	Midnapore ...	13	1,678	.....	236	.....	.....	.....	236
		37	18,844	.....	2,812	.....	1,287	.....	4,099
Chittagong.	Bullooah	.....	143	.....	164	.....	.....	.....	164
	Tipperah	.....	97	.....	56	.....	.....	.....	56
		.....	240	.....	220	.....	.....	.....	220
Chota-Nagpore.	Maunbhoom ...	.....	19	.....	.....	.....	.....	.....	.....
		.....	19	.....	.....	.....	.....	.....	.....
Cooch-Behar.	Goalparah ...	30	441	48	294	.....	.....	48	294
		30	441	48	294	.....	.....	48	294
Dacca.	Backergunge ...	26	9,771	80	2,956	.....	12,309	80	15,265
	Cachar ...	22	827	32	354	.....	3,300	32	3,654
	Dacca ...	48	6,875	96	2,912	.....	5,106	96	8,018
	Furreedpore ...	.....	241	.....	72	.....	.....	.....	72
	Mymensing ...	45	10,409	48	4,376	.....	3,900	48	8,276
	Sylhet ...	.....	1,525	.....	364	.....	1,035	.....	1,399
		141	29,648	256	11,034	.....	25,650	256	36,684
Orissa.	Balasore	.....	1	.....	.....	.....	.....	.....	.....
	Cuttack	.....	491	.....	96	.....	345	.....	441
		.....	492	.....	96	.....	345	.....	441
Presidency.	Calcutta ...	.....	5,20,190	.....	50,540	.....	4,58,484	.....	5,09,024
	Jessore ...	16	2,982	32	2,900	.....	.....	32	2,900
	Nuddea ...	3	4,244	16	3,308	.....	.....	16	3,308
	24-Pergunnahs ...	.....	19,703	.....	10,800	.....	11,604	.....	22,404
		19	5,47,119	48	67,548	.....	4,70,088	48	5,37,636
Rajshahye.	Dinagepore ...	.....	80	.....	96	.....	.....	.....	96
	Moorshedabad ...	.....	3,304	.....	2,568	.....	.....	.....	2,568
	Rungpore	51	119	.....	192	.....	.....	.....	192
		51	3,503	.....	2,856	.....	.....	.....	2,856
		278	6,03,319	352	85,444	.....	4,99,212	352	5,84,656

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in India in the English method.—(Continued.)

of those Districts for which there are no entries.

NUE.						1868-69 COMPARED WITH 1867-68.			
In 1868-69.						Consumption.		Revenue.	
License Fees.		Duty.		Total.		Gross Gallons.		Rupees.	
Wholesale.	Retail.	Wholesale.	Retail.	Wholesale.	Retail.	Increase.	Decrease.	Increase.	Decrease.
27.	28.	29.	30.	31.	32.	33.	34.	35.	36.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.				
.....	288	.....	938	.....	1,226	.....	544	.....	912
.....	288	.....	938	.....	1,226	.....	544	.....	912
.....	536	.....	.....	.....	536	.....	3	260	.....
.....	20	.....	.....	.....	20	.....	38	8	.....
.....	556	.....	.....	.....	556	.....	41	268	.....
.....	1,104	.....	.....	.....	1,104	.....	.....	320	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	96	.....	.....	.....	96	.....	30	.....	108
.....	1,730	.....	1,002	.....	2,722	.....	95	.....	153
.....	192	.....	.....	.....	192	149	.....	.....	44
.....	3,112	.....	1,002	.....	4,114	149	125	320	305
.....	108	.....	.....	.....	108	.....	78	.....	56
.....	96	.....	.....	.....	96	86	.....	40	.....
.....	204	.....	.....	.....	204	86	78	40	56
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	286	.....	.....	48	286	92	.....	.....	8
48	286	.....	.....	48	286	92	.....	.....	8
96	2,404	.....	3,240	96	5,644	.....	1,674	.....	9,605
80	1,168	.....	2,703	80	3,871	.....	199	265	.....
144	6,944	.....	5,133	144	12,077	60	.....	4,107	.....
.....	114	.....	.....	.....	114	.....	59	42	.....
32	4,096	.....	3,390	32	7,486	91	.....	.....	806
.....	404	.....	600	.....	1,004	.....	336	.....	395
352	15,130	.....	15,066	352	30,196	151	2,268	4,414	10,806
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	104	.....	150	.....	254	70	.....	.....	187
.....	104	.....	150	.....	254	70	.....	.....	187
.....	49,800	.....	4,19,073	.....	4,68,873	.....	14,823	.....	40,151
.....	3,256	.....	.....	.....	3,256	15	.....	324	.....
32	3,084	.....	.....	32	3,084	.....	62	.....	208
.....	12,104	.....	13,449	.....	25,553	1,851	.....	3,149	.....
32	68,244	.....	4,32,522	32	5,00,766	1,866	14,885	3,473	40,359
.....	96	.....	.....	.....	96	.....	94	.....	.....
.....	2,984	.....	.....	.....	2,984	.....	.....	416	.....
.....	192	.....	.....	.....	192	.....	74	.....	.....
.....	3,272	.....	.....	.....	3,272	.....	168	416	.....
432	91,196	.....	4,49,678	432	5,40,874	2,414	18,109	8,931	52,633

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Table VII.—*Imported Wines and*

N. B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses — Average of 1863-68. Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
1.	2.	3.	4.	5.	6.	7.
Assam ...	Durrung ...	.....	.....	.....	2	2
	Kamroop ...	3	.....	.....	2	5
	Lukhimpore	1	1	.....	1	3
	Nowgong ...	1	.....	.....	1	2
	Seebsaugor	1	1	.....	.....	2
	Total ...	6	2	.....	6	14
Bhaugulpore ...	Bhaugulpore	1	.....	.....	4	5
	Monghyr ...	6	1	.....	16	23
	Purneah ...	3	.....	.....	5	8
	Sonthal Pergunnahs.					
	Deoghur ...	.....	.....	.....	.....	.....
	Rajmehal ...	1	3	.....	5	9
	Total ...	11	4	.....	30	45
Burdwan ...	Bancoorah	2	1	.....	2	5
	Beerbhoom	.....	.....	.....	2	2
	Burdwan ...	5	5	.....	15	25
	Hooghly ...	5	2	.....	19	26
	Midnapore	1	.....	.....	17	18
	Total ...	13	8	.....	55	76
Chittagong ...	Bullooah ...	.....	.....	.....	5	5
	Chittagong	2	.....	.....	9	11
	Tipperah ...	1	.....	.....	5	6
	Total ...	3	.....	.....	19	22
Chota-Nagpore ...	Hazareebaugh	3	.....	.....	2	5
	Lohardugga	1	.....	.....	2	3
	Maunbhoom	1	1	.....	2	4
	Total ...	5	1	.....	6	12
Cooch-Behar ...	Darjeeling...	5	2	.....	2	9
	Goalparah	.....	.....	.....	.....	.....
	Total ...	5	2	.....	2	9
Dacca ...	Backergunge	2	.....	.....	16	18
	Cachar ...	4	1	.....	6	11
	Dacca ...	11	1	.....	41	53
	Furreedpore	1	.....	.....	2	3
	Mymensing	1	.....	.....	9	10
	Sylhet ...	2	.....	.....	3	5
	Total ...	21	2	.....	77	100
Orissa ...	Balasore ...	.....	.....	.....	3	3
	Cuttack ...	4	3	.....	5	12
	Pooree ...	.....	.....	.....	1	1
	Total ...	4	3	.....	9	16
Patna ...	Chumparun	1	.....	.....	1	2
	Gya ...	2	.....	.....	3	5
	Patna ...	15	4	.....	16	35
	Sarun ...	1	.....	.....	3	4
	Shahabad ...	4	1	.....	5	10
	Tirhoot ...	3	.....	.....	3	6
	Total ...	26	5	.....	31	62
Presidency ...	Calcutta ...	23	38	.....	178	239
	Jessore ...	1	.....	.....	4	5
	Nuddea ...	6	2	.....	11	19
	24-Pergunnahs	7	4	.....	24	35
	Total ...	37	44	.....	217	298
Rajshahye ...	Bograh ...	.....	.....	.....	1	1
	Dinagepore	2	.....	.....	3	5
	Maldah ...	.....	.....	.....	.....	.....
	Moorshedabad	8	1	.....	16	25
	Pubna ...	.....	.....	.....	3	3
	Rajshahye...	.....	.....	.....	4	4
	Rungpore ...	3	.....	.....	5	8
	Total ...	13	1	.....	32	46
	Grand Total ...	144	72	.....	484	700

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Spirituous and Fermented Liquors.

Districts for which there are no entries.

IN FORCE IN THE YEAR.

1867-68.				
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.
8.	9.	10.	11.	12.
.....	.....	.....	3	3
4	.....	.....	4	8
1	1	.....	1	3
1	.....	.....	1	2
1	1	.....	.....	2
7	2	.....	9	18
1	.....	.....	2	3
7	5	.....	17	29
2	.....	.....	5	7
.....	.....	.....	2	2
2	4	.....	2	8
12	9	.....	28	49
.....	.....	.....	.....	.....
.....	.....	.....	4	4
7	6	.....	16	29
7	3	.....	24	34
2	.....	.....	16	18
16	9	.....	60	85
.....	.....	.....	7	7
1	.....	.....	8	9
.....	.....	.....	5	5
1	.....	.....	20	21
3	.....	.....	3	6
2	.....	.....	3	5
2	1	.....	2	5
7	1	.....	8	16
3	5	.....	3	11
.....	.....	.....	.....	.....
3	5	.....	3	11
5	.....	.....	30	35
5	1	.....	9	15
9	.....	.....	40	49
1	.....	.....	3	4
2	.....	.....	16	18
2	.....	.....	3	5
24	1	.....	101	126
.....	.....	.....	3	3
6	3	.....	5	14
.....	.....	.....	.....	.....
6	3	.....	8	17
1	.....	.....	1	2
1	.....	.....	3	4
15	7	.....	15	37
1	.....	.....	6	7
5	1	.....	5	11
4	.....	.....	3	7
27	8	.....	33	68
13	36	.....	169	218
2	.....	.....	6	8
4	4	.....	12	20
7	3	.....	21	31
26	43	.....	208	277
.....	.....	.....	2	2
2	.....	.....	2	4
.....	.....	.....	1	1
7	1	.....	15	23
.....	.....	.....	4	4
.....	.....	.....	5	5
4	.....	.....	7	11
13	1	.....	36	50
142	82	.....	514	738

IN FEES.

In 1868-69.					1868-69 compared with 1867-68.	
Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Increase.	Decrease.
28.	29.	30.	31.	32.	33.	34.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	132	132	40	.....
32	.....	.....	140	172	.....	52
64	.....	.....	104	168	4	.....
32	.....	.....	96	128	76	.....
32	92	.....	48	172	131	.....
160	92	.....	520	772	251	52
48	75	.....	96	219	107	.....
128	375	.....	588	1,091	.....	209
32	.....	.....	262	294	54	.....
.....	.....	.....	62	62	.....	12
32	500	32	32	596	359	.....
240	950	32	1,040	2,262	520	221
.....	.....	.....	16	16	16	.....
.....	.....	.....	96	96	.....	.....
112	600	.....	548	1,260	.....	54
96	300	.....	1,772	2,168	890	.....
32	.....	.....	600	632	86	.....
240	900	.....	3,032	4,172	992	54
.....	.....	.....	256	256	.....	20
64	25	.....	380	469	105	.....
16	.....	.....	148	164	4	.....
80	25	.....	784	889	109	20
32	.....	.....	96	128	.....	28
32	.....	.....	68	100	.....	32
32	175	.....	132	339	186	.....
96	175	.....	296	567	186	60
48	367	.....	186	601	.....	27
.....	.....	.....	232	232	232	.....
48	367	.....	418	833	232	27
96	.....	.....	1,342	1,438	66	.....
96	.....	.....	360	456	123	.....
192	.....	.....	1,376	1,568	72	.....
.....	.....	.....	156	156	76	.....
32	.....	.....	1,152	1,184	508	.....
32	.....	.....	144	176	44	.....
448	.....	.....	4,530	4,978	889	.....
.....	.....	.....	144	144	16	.....
80	175	.....	340	595	144	.....
.....	.....	.....	.....	.....	.....	.....
80	175	.....	484	739	160	.....
16	.....	.....	48	64	10	.....
16	.....	.....	48	64	.....	72
288	325	.....	580	1,193	.....	94
16	.....	.....	124	140	12	.....
96	200	.....	196	492	109	.....
64	.....	.....	192	256	48	.....
496	525	.....	1,188	2,209	179	166
224	6,783	.....	31,260	38,267	.....	366
16	.....	.....	424	440	244	.....
80	325	.....	368	773	.....	55
112	300	.....	2,464	2,876	609	.....
432	7,408	.....	34,516	42,356	853	421
.....	.....	.....	40	40	.....	12
32	.....	.....	104	136	8	.....
.....	.....	.....	32	32	.....	.....
112	100	.....	724	936	72	.....
.....	.....	.....	220	220	28	.....
.....	.....	.....	144	144	.....	46
80	.....	.....	320	400	42	.....
224	100	.....	1,584	1,908	150	58
2,544	10,717	32	48,392	61,685	4,521	1,079

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Table VII.—*Imported Wines and*

N. B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in force in the Year. 1868-69. Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Annual Average. Wholesale.	Hotel Retail.
1.	2.	13.	14.	15.	16.	17.	18.	19.
							Rupees.	Rupees.
Assam ...	Durrung ...	.....	.....	.....	7	7	.....	.....
	Kamroop ...	2	.....	.....	3	5	42	.....
	Lukhimpore	4	.....	.....	5	9	19	60
	Nowgong ...	2	.....	.....	3	5	13	.....
	Seebsaugor	2	1	.....	2	5	10	5
	Total	10	1	.....	20	31	84	65
Bhaugulpore	Bhaugulpore	3	1	.....	2	6	19	.....
	Monghyr ...	8	4	.....	18	30	99	120
	Purneah ...	2	.....	.....	7	9	51	.....
	Sonthal Pergunnahs.							
	Deoghur ...	.....	.....	.....	2	2	.....	.....
	Rajmehal ...	2	5	1	1	9	6	166
	Total	15	10	1	30	56	175	286
Burdwan ...	Bancoorah	.....	.....	.....	1	1	29	30
	Beerbhoom	.....	.....	.....	2	2	.....	.....
	Burdwan ...	7	6	.....	14	27	77	468
	Hooghly ...	6	3	.....	45	54	90	175
	Midnapore	2	.....	.....	15	17	19	.....
	Total	15	9	.....	77	101	215	673
Chittagong ...	Bullooah ...	.....	.....	.....	7	7	.....	.....
	Chittagong	4	1	.....	9	14	32	.....
	Tipperah ...	1	.....	.....	4	5	3	.....
	Total	5	1	.....	20	26	35	.....
Chota-Nagpore	Hazareebaugh	2	.....	.....	2	4	57	.....
	Lohardugga	2	.....	.....	3	5	19	.....
	Maunbhoom	2	2	.....	3	7	19	5
	Total	6	2	.....	8	16	95	5
Cooch-Behar	Darjeeling...	4	5	.....	4	13	83	142
	Goalparah	.....	.....	.....	7	7	.....	.....
	Total	4	5	.....	11	20	83	142
Dacca ...	Backergunge	6	.....	.....	32	38	38	.....
	Cachar ...	6	.....	.....	14	20	70	55
	Dacca ...	12	.....	.....	40	52	179	50
	Furreedpore	.....	.....	.....	5	5	16	.....
	Mymensing	2	.....	.....	28	30	10	.....
	Sylhet ...	2	.....	.....	3	5	32	.....
	Total	28	.....	.....	122	150	345	105
Orissa ...	Balasore ...	.....	.....	.....	3	3	.....	.....
	Cuttack ...	5	2	.....	10	17	58	233
	Pooree ...	.....	.....	.....	.....	.....	.....	.....
	Total	5	2	.....	13	20	58	233
Patna ...	Chumparun	1	.....	.....	1	2	6	.....
	Gya ...	1	.....	.....	1	2	38	.....
	Patna ...	18	4	.....	14	36	243	240
	Sarun ...	1	.....	.....	6	7	24	.....
	Shahabad ...	6	2	.....	5	13	59	65
	Tirhoot ...	4	.....	.....	4	8	48	.....
	Total	31	6	.....	31	68	418	305
Presidency ...	Calcutta ...	14	32	.....	205	251	377	7,912
	Jessore ...	1	.....	.....	12	13	19	.....
	Nuddea ...	5	4	.....	10	19	90	165
	24-Pergunnahs	7	3	.....	27	37	112	323
	Total	27	39	.....	254	320	598	8,400
Rajshahye ...	Bograh ...	.....	.....	.....	1	1	.....	.....
	Dinagepore	2	.....	.....	4	6	35	.....
	Maldah ...	.....	.....	.....	1	1	.....	.....
	Moorshedabad	7	1	.....	18	26	128	85
	Pubna ...	.....	.....	.....	7	7	.....	.....
	Rajshahye...	.....	.....	.....	3	3	.....	.....
	Rungpore ...	5	.....	.....	8	13	45	.....
	Total	14	1	.....	42	57	208	85
	Grand Total	160	76	1	628	865	2,314	10,299

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Spirituous and Fermented Liquors.—(Continued.)

Districts for which there are no entries.

Revenue from License Fees.														
of 1863-68.			In 1867-68.					In 1868-69.					1868-69 compared with 1867-68.	
Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Wholesale.	Hotel Retail.	Steamer Retail.	General Retail.	Total.	Increase.	Decrease.
20.	21.	22.	23.	24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	56	56	.....	.....	.....	92	92	.....	.....	.....	132	132	40	.....
.....	86	128	64	.....	.....	160	224	32	.....	.....	140	172	.....	52
.....	37	116	16	100	.....	48	164	64	.....	.....	104	168	4	.....
.....	7	20	16	.....	.....	36	52	32	.....	.....	96	128	76	.....
.....	.....	15	16	25	.....	.....	41	32	92	.....	48	172	131	.....
.....	186	335	112	125	.....	336	573	160	92	.....	520	772	251	52
.....	169	188	16	.....	.....	96	112	48	75	.....	96	219	107	.....
.....	709	928	96	400	.....	804	1,300	128	375	.....	588	1,091	.....	209
.....	248	299	32	.....	.....	208	240	32	.....	.....	262	294	54	.....
.....	.....	.....	.....	.....	.....	74	74	.....	.....	.....	62	62	.....	12
.....	144	316	.....	183	.....	54	237	32	500	32	32	596	359	.....
.....	1,270	1,731	144	583	.....	1,236	1,963	240	950	32	1,040	2,262	520	221
.....	62	121	.....	.....	.....	.....	.....	.....	.....	.....	16	16	16	.....
.....	70	70	.....	.....	.....	96	96	.....	.....	.....	96	96	.....	.....
.....	661	1,206	112	550	.....	652	1,314	112	600	.....	548	1,260	.....	54
.....	833	1,098	112	250	.....	916	1,278	96	300	.....	1,772	2,168	890	.....
.....	529	548	32	.....	.....	514	546	32	.....	.....	600	632	86	.....
.....	2,155	3,043	256	800	.....	2,178	3,234	240	900	.....	3,032	4,172	992	54
.....	166	166	.....	.....	.....	276	276	.....	.....	.....	256	256	.....	20
.....	362	394	16	.....	.....	348	364	64	25	.....	380	469	105	.....
.....	180	183	.....	.....	.....	160	160	16	.....	.....	148	164	4	.....
.....	708	743	16	.....	.....	784	800	80	25	.....	784	889	109	20
.....	97	154	48	.....	.....	108	156	32	.....	.....	96	128	.....	28
.....	49	68	32	.....	.....	100	132	32	.....	.....	68	100	.....	32
.....	89	113	32	25	.....	96	153	32	175	.....	132	339	186	.....
.....	235	335	112	25	.....	304	441	96	175	.....	296	567	186	60
.....	64	289	64	450	.....	114	628	48	367	.....	186	601	.....	27
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	232	232	232	.....
.....	64	289	64	450	.....	114	628	48	367	.....	418	833	232	27
.....	630	668	80	.....	.....	1,292	1,372	96	.....	.....	1,342	1,438	66	.....
.....	148	273	80	75	.....	178	333	96	.....	.....	360	456	123	.....
.....	1,425	1,654	144	.....	.....	1,352	1,496	192	.....	.....	1,376	1,568	72	.....
.....	55	71	16	.....	.....	64	80	.....	.....	.....	156	156	76	.....
.....	357	367	32	.....	.....	644	676	32	.....	.....	1,152	1,184	508	.....
.....	140	172	32	.....	.....	100	132	32	.....	.....	144	176	44	.....
.....	2,755	3,205	384	75	.....	3,630	4,089	448	.....	.....	4,530	4,978	889	.....
.....	76	76	.....	.....	.....	128	128	.....	.....	.....	144	144	16	.....
.....	148	439	96	175	.....	180	451	80	175	.....	340	595	144	.....
.....	26	26	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	250	541	96	175	.....	308	579	80	175	.....	484	739	160	.....
.....	10	16	16	.....	.....	38	54	16	.....	.....	48	64	10	.....
.....	171	209	16	.....	.....	120	136	16	.....	.....	48	64	.....	72
.....	691	1,174	240	425	.....	622	1,287	288	325	.....	580	1,193	.....	94
.....	104	128	16	.....	.....	112	128	16	.....	.....	124	140	12	.....
.....	216	340	79	100	.....	204	383	96	200	.....	196	492	109	.....
.....	123	171	64	.....	.....	144	208	64	.....	.....	192	256	48	.....
.....	1,315	2,038	431	525	.....	1,240	2,196	496	525	.....	1,188	2,209	179	166
.....	28,240	36,529	224	7,201	.....	31,208	38,633	224	6,783	.....	31,260	38,267	.....	366
.....	185	204	16	.....	.....	180	196	16	.....	.....	424	440	244	.....
.....	459	714	64	250	.....	514	828	80	325	.....	368	773	.....	55
.....	1,820	2,255	112	275	.....	1,880	2,267	112	300	.....	2,464	2,876	609	.....
.....	30,704	39,702	416	7,726	.....	33,782	41,924	432	7,408	.....	34,516	42,356	853	421
.....	27	27	.....	.....	.....	52	52	.....	.....	.....	40	40	.....	12
.....	101	136	32	.....	.....	96	128	32	.....	.....	104	136	8	
.....	.....	.....	.....	.....	.....	32	32	.....	.....	.....	32	32	.....	.....
.....	711	924	112	100	.....	652	864	112	100	.....	724	936	72	.....
.....	127	127	.....	.....	.....	192	192	.....	.....	.....	220	220	28	.....
.....	152	152	.....	.....	.....	190	190	.....	.....	.....	144	144	.....	46
.....	188	233	64	.....	.....	294	358	80	.....	.....	320	400	42	.....
.....	1,306	1,599	208	100	.....	1,508	1,816	224	100	.....	1,584	1,908	150	58
.....	40,948	53,561	2,239	10,584	.....	45,420	58,243	2,544	10,717	32	48,392	61,685	4,521	1,079

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Table VIII.—

N. B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licensees — Average of 1863-68. Fermented.	Average of 1863-68. Unfermented.	Average of 1863-68. Total.	1867-68. Fermented.	1867-68. Unfermented.	1867-68. Total.
1.	2.	3.	4.	5.	6.	7.	8.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....
	Kamroop	1	.....	1	6	2	8
	Lukhimpore	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....
	Seebsaugor	.....	.....	.....	.....	.....	.....
	Total ...	1	.....	1	6	2	8
Bhaugulpore.	Bhaugulpore	340	.....	340	355	.....	355
	Monghyr	706	.....	706	860	1	861
	Purneah	140	1	141	131	1	132
	Sonthal Pergunnahs.						
	Deoghur	6	.....	6	10	.....	10
	Godda	1	.....	1	1	.....	1
	Nya-Doomka	2	25	27	2	120	122
	Rajmehal	11	.....	11	8	.....	8
	Total ...	1,206	26	1,232	1,367	122	1,489
Burdwan.	Bancoorah	5	.....	5	2	.....	2
	Beerbhoom	4	21	25	4	36	40
	Burdwan	52	2	54	53	2	55
	Hooghly	141	61	202	148	70	218
	Midnapore	32	.....	32	35	.....	35
	Total ...	234	84	318	242	108	350
Chittagong.	Bullooah	.....	11	11	.....	4	4
	Chittagong	30	160	190	37	176	213
	Tipperah	2	4	6	1	4	5
	Total ...	32	175	207	38	184	222
Chota-Nagpore.	Hazareebaugh	85	.....	85	43	.....	43
	Lohardugga	11	46	57	10	151	161
	Maunbhoom	8	.....	8	7	.....	7
	Singbhoom	.....	.....	.....	.....	.....	.....
	Total ...	104	46	150	60	151	211
Dacca.	Backergunge	1	21	22	2	7	9
	Cachar	.....	1	1	.....	.....	.....
	Dacca	5	23	28	4	19	23
	Furreedpore	.....	.....	.....	.....	.....	.....
	Mymensing	.....	.....	.....	.....	.....	.....
	Sylhet	.....	3	3	.....	5	5
	Total ...	6	48	54	6	31	37
Orissa.	Balasore	55	.....	55	51	.....	51
	Cuttack	425	.....	425	394	.....	394
	Pooree	103	.....	103	104	.....	104
	Total ...	583	.....	583	549	.....	549
Patna.	Chumparun	806	439	1,245	869	117	986
	Gya	1	.....	1	4,356	.....	4,356
	Patna	3,692	.....	3,692	3,904	.....	3,904
	Sarun	1,415	1,165	2,580	2,024	1,765	3,789
	Shahabad	588	.....	588	653	.....	653
	Tirhoot	2,688	73	2,761	4,171	127	4,298
	Total ...	9,190	1,677	10,867	15,977	2,009	17,986
Presidency.	Calcutta	113	268	381	84	320	404
	Jessore	1	.....	1	1	.....	1
	Nuddea	8	11	19	8	12	20
	24-Pergunnahs	132	49	181	151	19	170
	Total ...	254	328	582	244	351	595
Rajshahye.	Bograh	1	7	8	.....	11	11
	Dinagepore	10	69	79	10	84	94
	Maldah	61	12	73	61	12	73
	Moorshedabad	48	6	54	60	6	66
	Pubna	.....	1	1	.....	1	1
	Rajshahye	5	14	19	5	23	28
	Rungpore	.....	2	2	.....	5	5
	Total ...	125	111	236	136	142	278
	Grand Total ...	11,735	2,495	14,230	18,625	3,000	21,625

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Tári.

Districts for which there are no entries.

IN FORCE IN THE YEAR.

1868-69.			Annual Average of 1863-68.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
9.	10.	11.	12.	13.	14.
			Rupees.	Rupees.	Rupees.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
6	5	11	24	.....	24
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
6	5	11	24	.....	24
358	.....	358	17,218	.....	17,218
942	1	943	43,113	.....	43,113
133	.....	133	7,047	1	7,048
9	.....	9	248	.....	248
1	.....	1	565	.....	565
9	.....	9	5	36	41
13	.....	13	3,086	.....	3,086
1,465	1	1,466	71,282	37	71,319
2	.....	2	136	.....	136
3	60	63	234	21	255
57	.....	57	4,361	2	4,363
154	100	254	10,902	68	10,970
40	.....	40	2,321	.....	2,321
256	160	416	17,954	91	18,045
.....	4	4	.....	11	11
33	185	218	791	160	951
1	7	9	14	4	18
34	196	230	805	175	980
43	.....	43	3,677	.....	3,677
15	56	71	320	46	366
12	.....	12	321	.....	321
.....	.....	.....	.....	.....	.....
70	56	126	4,318	46	4,364
2	7	9	50	21	71
.....	.....	.....	.....	5	5
4	8	12	525	10	535
1	.....	1	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	3	3	.....	28	28
7	18	25	575	64	639
61	.....	61	1,522	.....	1,522
418	.....	418	15,333	.....	15,333
100	.....	100	3,893	.....	3,893
579	.....	579	20,748	.....	20,748
885	156	1,041	14,456	411	14,867
4,241	.....	4,241	81,353	.....	81,353
3,931	.....	3,931	63,886	.....	63,886
2,069	1,882	3,951	29,798	1,102	30,900
688	24	712	15,328	.....	15,328
4,337	.....	4,337	84,864	41	84,905
16,151	2,062	18,213	2,89,685	1,554	2,91,239
83	413	496	52,497	269	52,766
2	.....	2	181	.....	181
9	21	30	211	11	222
149	21	170	1,575	49	1,624
243	455	698	54,464	329	54,793
.....	13	13	9	9	18
15	88	103	820	90	910
62	16	78	5,794	12	5,806
55	7	62	6,931	6	6,937
1	4	5	.....	5	5
4	23	27	215	18	233
.....	3	3	.....	2	2
137	154	291	13,769	142	13,911
18,948	3,107	22,055	4,73,624	2,438	4,76,062

Increase.	
Fermented.	Total.
25.	26.
Rupees.	Rupees.
.....	.....
.....	.....
.....	8
.....	.....
.....	.....
.....	.....
.....	8
.....	56
.....	.....
1	35
.....	.....
.....	.....
176	157
.....	.....
177	248
.....	2
.....	.....
2	.....
.....	.....
.....	.....
2	2
.....	.....
.....	107
.....	.....
.....	107
.....	1,073
95	29
.....	.....
.....	.....
95	1,102
.....	.....
.....	.....
1	25
.....	.....
.....	.....
2	2
3	27
.....	108
.....	402
.....	211
.....	721
.....	.....
.....	2,778
.....	.....
.....	731
.....	.....
127	.....
127	3,509
.....	2,853
.....	.....
.....	.....
.....	529
.....	3,382
.....	.....
.....	16
.....	.....
.....	.....
.....	.....
1	.....
2	2
3	18
407	9,124

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Table VIII.—

N. B.—The names have been omitted of those

Divisions.	Districts.	Revenue from In 1867-68. Fermented.	Unfermented.	Total.	Revenue from In 1868-69. Fermented.	Unfermented.	Total.
1.	2.	15.	16.	17.	18.	19.	20.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah Hills	.....	.....	.....	.....	.....	.....
	Durrung	.....	.....	.....	.....	.....	.....
	Kamroop	118	2	120	107	5	112
	Lukhimpore	.....	.....	.....	.....	.....	.....
	Nowgong	.....	.....	.....	.....	.....	.....
	Seebsaugor	.....	.....	.....	.....	.....	.....
	Total ...	118	2	120	107	5	112
Bhaugulpore.	Bhaugulpore	18,994	.....	18,994	18,938	.....	18,938
	Monghyr	47,113	1	47,114	48,565	1	48,566
	Purneah	6,667	1	6,668	6,633	.....	6,633
	Sonthal Pergunnahs.						
	Deoghur	601	.....	601	602	.....	602
	Godda	550	.....	550	650	.....	650
	Nya-Doomka	14	176	190	33	.....	33
	Rajmehal	4,169	.....	4,169	4,616	.....	4,616
	Total ...	78,108	178	8,286	80,037	1	80,038
Burdwan.	Bancoorah	28	.....	28	26	.....	26
	Beerbhoom	211	36	247	201	60	261
	Burdwan	3,689	2	3,691	3,992	.....	3,922
	Hooghly	10,626	70	10,626	10,751	100	10,851
	Midnapore	2,200	.....	2,200	2,202	.....	2,202
	Total ...	16,754	108	16,863	17,172	160	17,332
Chittagong.	Bullooah	.....	4	4	.....	4	4
	Chittagong	888	176	1,064	772	185	957
	Tipperah	12	4	16	12	7	19
	Total ...	900	184	1,084	784	196	980
Chota-Nagpore.	Hazareebaugh	3,739	.....	3,739	3,666	.....	3,666
	Lohardugga	261	151	412	327	56	383
	Maunbhoom	333	.....	333	338	.....	338
	Singbhoom	.....	.....	.....	.....	.....	.....
	Total ...	4,333	151	4,484	3,331	56	3,387
Dacca.	Backergunge	60	7	67	72	7	79
	Cachar	.....	.....	.....	.....	.....	.....
	Dacca	252	9	261	228	8	236
	Furreedpore	.....	.....	.....	8	.....	8
	Mymensing	.....	.....	.....	.....	.....	.....
	Sylhet	.....	5	5	.....	3	3
	Total ...	312	21	333	308	18	326
Orissa.	Balasore	1,778	.....	1,778	1,670	.....	1,670
	Cuttack	16,225	.....	16,225	15,823	.....	15,823
	Pooree	3,925	.....	3,925	3,714	.....	3,714
	Total ...	21,928	.....	21,928	21,207	.....	21,207
Patna.	Chumparun	16,434	149	16,583	16,485	156	16,641
	Gya	89,625	.....	89,825	87,047	.....	87,047
	Patna	79,433	.....	79,433	84,070	.....	84,070
	Sarun	33,606	1,811	35,417	32,803	1,883	34,686
	Shahabad	15,902	.....	15,902	16,641	24	16,665
	Tirhoot	82,592	127	82,719	1,01,933	.....	1,01,932
	Total ...	3,17,792	2,087	3,19,879	3,38,978	2,063	3,41,041
Presidency.	Calcutta	41,136	320	41,456	38,190	413	38,603
	Jessore	180	.....	180	172	.....	192
	Nuddea	241	12	253	272	21	293
	24-Pergunnahs	17,928	19	17,947	17,397	21	17,418
	Total ...	59,485	351	59,236	56,051	455	56,506
Rajshahye.	Bograh	.....	11	11	.....	13	13
	Dinagepore	756	85	841	737	88	825
	Maldah	6,288	12	6,300	7,292	16	7,308
	Moorshedabad	7,341	6	7,347	7,900	7	7,907
	Pubna	.....	1	1	4	4	8
	Rajshahye	213	237	237	241	23	264
	Rungpore	.....	5	5	.....	3	3
	Total ...	14,598	144	14,742	16,174	154	16,328
	Grand Total ...	5,14,328	3,226	5,17,554	5,34,149	3,108	5,37,257

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Tári.—(Continued.)

Districts for which there are no entries.

LICENSE FEES.

1868-69 COMPARED WITH 1867-68.					
Increase.			Decrease.		
Fermented.	Unfermented.	Total.	Fermented.	Unfermented.	Total.
21.	22.	23.	24.	25.	26.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	3	.....	11	.....	8
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	3	.....	11	.....	8
.....	.....	.....	56	.....	56
1,453	.....	1,453	.....	.....	.....
.....	.....	.....	34	1	35
1	.....	1	.....	.....	.....
100	.....	100	.....	.....	.....
19	.....	.....	.....	176	157
447	.....	447	.....	.....	.....
2,019	.....	2,000	90	177	248
.....	.....	.....	2	.....	2
.....	24	14	10	.....	.....
303	.....	301	.....	2	.....
125	30	155	.....	.....	.....
2	.....	2	.....	.....	.....
430	54	472	12	2	2
.....	.....	.....	.....	.....	.....
.....	9	.....	116	.....	107
.....	3	3	.....	.....	.....
.....	12	3	116	.....	107
.....	.....	.....	1,073	.....	1,073
66	.....	.....	.....	95	29
5	.....	5	.....	.....	.....
.....	.....	.....	.....	.....	.....
71	.....	5	1,073	95	1,102
12	.....	12	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	24	1	25
8	.....	8	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	3	2
20	.....	20	24	3	27
.....	.....	.....	108	.....	108
.....	.....	.....	402	.....	402
.....	.....	.....	211	.....	211
.....	.....	.....	721	.....	721
51	7	58	.....	.....	.....
.....	.....	.....	2,778	.....	2,778
4,637	.....	4,637	.....	.....	.....
.....	72	.....	803	.....	731
739	24	763	.....	.....	.....
19,340	.....	19,213	.....	127	.....
24,767	103	24,671	3,581	127	3,509
.....	93	.....	2,946	.....	2,853
12	.....	12	.....	.....	.....
31	9	40	.....	.....	.....
.....	2	.....	531	.....	529
43	104	52	3,477	.....	3,382
.....	2	2	.....	.....	.....
.....	3	.....	19	.....	16
1,004	4	1,008	.....	.....	.....
559	1	560	.....	.....	.....
4	3	7	.....	.....	.....
28	.....	27	.....	1	.....
.....	.....	.....	.....	2	2
1,595	13	1,604	19	3	18
28,945	289	28,837	9,124	407	9,124

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Table IX.—*Páchwáí.*

N. B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License Fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68. Increase.	Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Kamroop	1	1	1	4	20	22	2	.....
	Total ...	1	1	1	4	20	22	2	.....
Bhaugulpore.	*Sonthal Pergunnahs.*								
	Deoghur	18	20	27	1,132	1,431	2,127	696	.....
	Nya-Doomka	35	48	44	2,381	3,739	4,201	462	.....
	Rajmehal	7	14	19	284	545	1,196	651	.....
	Total ...	60	82	90	3,797	5,715	7,524	1,809	.....
Burdwan.	Bancoorah	141	89	95	9,446	5,408	6,995	1,587	.....
	Beerbhoom	365	360	391	33,939	33,558	36,914	3,356	.....
	Burdwan	455	486	518	43,555	35,891	50,325	14,434	.....
	Hooghly	4	6	8	126	352	459	107	.....
	Midnapore	7	23	7	115	443	93	.....	350
	Total ...	972	964	1,019	87,181	75,652	94,786	19,484	350
Chittagong.	Chittagong	14	15	17	539	652	760	108	.....
	Total ...	14	15	17	539	652	760	108	.....

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Chota-Nagpore.	Lohardugga	27	42	40	342	497	728	231	.....	
	Maunbhoom	35	41	67	2,158	3,336	5,987	2,651	.....	
	Singhbhoom	7	9	20	223	439	624	185	.....	
	Total ...	69	92	127	2,723	4,272	7,339	3,067	.....	
Cooch-Behar.	Darjeeling	4	9	...	115	165	.....	.....	165	
	Total ...	4	9	...	115	165	.....	.....	165	
Dacca.	Cachar	1	2	5	14	68	182	114	.....	
	Dacca	7	6	7	30	21	23	2	.....	
	Furreedpore	1	1	1	4	8	96	88	.....	
	Sylhet	14	16	21	3,387	5,800	4,066	.....	1,734	
	Total ...	23	25	34	3,435	5,897	4,367	204	1,734	
Presi-dency.	Jessore	1	1	5	30	8	21	13	.....	
	Nuddea	21	19	16	1,061	741	756	15	.....	
	24-Pergunnahs	1	2	1	66	56	4	.....	52	
	Total ...	23	22	22	1,157	805	781	28	52	
Rajshahye.	Bograh	6	14	6	188	237	137	.....	100	
	Dinagepore	2	2	2	172	195	195	.....	.....	
	Maldah	11	9	8	167	172	163	.....	9	
	Moorshedabad	193	203	208	12,273	9,893	12,662	2,769	.....	
	Pubna	1	1	2	52	48	80	32	.....	
	Rajshahye...	6	6	6	119	120	132	12	.....	
	Total ...	219	235	232	12,971	10,665	13,369	2,813	109	
	Grand Total ...	1,385	1,445	1,542	1,11,922	1,03,843	1,28,948	27,515	2,410	

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Table X.—*Chárás.*

N. B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License Fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.	
								Increase.	Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Bhaugulpore ...	Bhaugaulpore	1	.....	.....	9	.....	.....	.....	.....
	Total ...	1	.....	.....	9	.....	.....	.....	.....
Burdwan ...	Bancoorah	1	.....	.....	6	.....	.....	.....	.....
	Beerbhoom	1	1	1	11	12	12	.....	.....
	Burdwan	4	4	4	118	96	108	12	.....
	Hooghly	20	18	21	509	435	502	67	.....
	Midnapore	1	.....	.....	1	.....	.....	.....	.....
	Total ...	27	23	26	645	543	622	79	.....

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Dacca ...	Backergunge ...	...	...	1	1	1	12	12	12	.....	.....
	Dacca ...	...	...	1	1	1	13	15	15	.....	.....
		Total	...	2	2	2	25	27	27	.....	.....
Orissa ...	Balasore ...	...	...	1	1	1	3	4	4	.....	.....
	Cuttack ...	...	...	.....	.....	1	.....	.....	5	5	.....
		Total	...	1	1	2	3	4	9	5	.....
Presidency ...	Calcutta ...	...	...	35	30	30	4,221	3,616	3,355	.....	261
	Jessore ...	...	...	1	1	1	40	36	36	.....	.....
	Nuddea ...	...	...	6	8	8	70	81	66	.....	15
	24-Pergunnahs	...	...	11	13	17	292	298	355	57	.....
		Total	...	53	52	56	4,623	4,031	3,812	57	276
Rajshahye ...	Moorshedabad...	...	...	1	.....	.....	45	.....	.....	.....	.....
		Total	...	1	.....	.....	45	.....	.....	.....	.....
		Grand Total	...	85	78	86	5,350	4,605	4,470	141	276

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Table XI.—*Siddhí, Sábzí or Bhang.*

N. B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68. Increase.	1868-69 compared with 1867-68. Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Bhaugulpore ...	Bhaugulpore	1	1	1	163	124	124	.....	.....
	Monghyr	1	2	2	35	33	14	.....	19
	Sonthal Pergunnahs.								
	Deoghur	1	2	2	19	38	53	15	.....
	Total ...	3	5	5	217	195	191	15	19
Burdwan ...	Bancoorah	3	3	3	89	80	80	.....	.....
	Beerbhoom	2	3	2	24	26	24	.....	2
	Burdwan	3	3	3	82	77	89	12	.....
	Hooghly	14	13	17	389	378	468	90	.....
	Midnapore	3	3	2	183	148	140	.....	8
	Total ...	25	25	27	767	709	801	102	10
Chota-Nagpore ...	Hazareebaugh	10	10	15	339	366	485	119	.....
	Lohardugga	2	2	3	20	24	16	183	8
	Maunbhoom	16	15	25	321	318	501	.....	.....
	Total ...	28	27	43	680	708	1,002	302	8

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Dacca ...	Dacca	...	...	...	1	1	1	10	15	15	.....	.....
			Total	...	1	1	1	10	15	15	.....	.....
Orissa ...	Balasore	...	...	...	1	1	1	3	4	4	.....	.....
	Cuttack	...	...	...	8	9	15	102	143	159	16	.....
	Pooree		...	...	10	4	4	272	381	433	52	.....
			Total	...	19	14	20	377	528	596	68	.....
Patna ...	Chumparun	...	...	...	2	4	9	7	7	19	12	.....
	Gya	...	...	...	39	12	14	425	122	144	22	.....
	Patna	...	...	...	19	36	25	625	640	631	.....	9
	Sarun	...	...	...	2	2	2	174	231	112	.....	119
	Shahabad	...	...	...	1	1	1	454	501	512	11	.....
	Tirhoot	...	...	...	2	8	1	23	37	6	.....	31
			Total	...	65	63	52	1,708	1,538	1,424	45	159
Presidency ...	Calcutta	...	...	...	6	7	9	2,431	2,874	2,962	88	.....
	Nuddea	...	...	...	1	1	3	2	6	14	8	.....
	24-Pergunnahs	...	...	...	6	10	12	167	183	261	78	.....
			Total	...	13	18	24	2,600	3,063	3,237	174	.....
Rajshahye ...	Bograh	...	...	...	1	1	1	3	4	4	.....	.....
	Dinagepore	...	...	...	1	.....	.....	11	.....	.....	.....	.....
	Moorshedabad	..	...	...	1	.....	.....	64	.....	.....	.....	.....
	Pubna	...	...	...	2	2	.....	46	48	.....	.....	48
			Total	...	5	3	1	124	52	4	.....	48
			Grand Total	...	159	156	173	6,483	6,808	7,270	706	244

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Table XII.—*Májún.*

N. B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License Fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68. Increase.	1868-69 compared with 1867-68. Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Bhaugulpore ...	Monghyr	1	2	2	26	33	14	.....	19
	Sonthal Pergunnahs.								
	Deoghur	1	1	.....	18	23	1	.....	22
	Total ...	2	3	2	44	56	15	.....	41
Burdwan ...	Bancoorah	1	.....	.....	4	.....	.....	.....	.....
	Burdwan	1	.....	.....	11	.....	.....	.....	.....
	Hooghly	1	.....	1	5	.....	9	9	.....
	Midnapore	2	1	2	8	4	5	1	.....
	Total ...	5	1	3	28	4	14	10	.....
Chittagong ...	Tipperah	2	1	1	16	12	12	.....	.....
	Total ...	2	1	1	16	12	12	.....	.....
Chota-Nagpore ...	Hazareebaugh	4	3	3	119	96	104	8	.....
	Lohardugga	2	2	3	10	11	9	.....	2
	... Total ...	6	5	6	129	107	113	8	2

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Dacca	Backergunge	1	3	3	18	25	26	1	.....
	Dacca	2	2	2	180	108	121	13	.....
	Total	3	5	5	198	133	147	14	.....
Orissa	Balasore	1	.....	.....	2	.....	.....	.....	.....
	Cuttack	3	.....	.....	9	.....	.....	.....	.....
	Pooree	1	1	1	35	36	36	.....	.....
	Total	5	1	1	46	36	36	.....	.....
Patna	Chumparun	2	5	9	6	7	20	13	.....
	Gya	1	.....	.....	17	.....	.....	.....	.....
	Patna	14	19	21	254	255	400	145	.....
	Sarun	2	2	2	67	99	76	.....	23
	Shahabad	1	1	1	100	106	108	2	.....
	Tirhoot	5	5	6	81	64	98	34	.....
	Total	25	32	39	525	531	702	194	23
Presidency	Calcutta	6	6	5	1,484	1,212	1,141	.....	71
	Jessore	.....	.....	1	.....	.....	2	2	.....
	24-Pergunnahs	2	4	4	27	55	58	3	.....
	Total	8	10	10	1,511	1,267	1,201	5	71
Rajshahye	Dinagepore	1	.....	.....	10	.....	.....	.....	.....
	Maldah	.....	1	.....	.....	4	.....	.....	4
	Moorshedabad	1	.....	1	46	.....	7	7	.....
	Rajshahye	1	1	.....	12	12	.....	.....	12
	Total	3	2	1	68	16	7	7	16
	Grand Total	59	60	68	2,565	2,162	2,247	238	153

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Table XIII.—*Mádád.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License Fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69, compared with 1867-68. Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam ...	Cossyah and Jynteah Hills	1		1	27	.....	28	28	.....
	Durrung	4	3	3	134	160	92	.....	68
	Kamroop	5	5	5	315	364	456	92	.....
	Lukhimpore	1	4	3	49	245	366	121	.....
	Nowgong	2	2	2	355	332	360	28	.....
	Seebsaugor	2	3	4	71	132	504	372	.....
	Total ...	15	17	18	951	1,233	1,806	641	68
Bhaugulpore ...	Bhaugulpore	13	12	10	642	515	760	245	.....
	Monghyr	9	11	14	477	484	534	50	.....
	Purneah	28	26	27	4,913	3,109	4,092	983	.....
	Sonthal Pergunnahs.								
	Rajmehal	3	1	1	95	44	60	16	.....
	Total ...	53	50	52	6,127	4,152	5,446	1,294	.....
Burdwan ...	Bancoorah	4	3	.....	954	343	.....	.....	343
	Beerbhoom	5	4	4	191	192	208	16	.....
	Burdwan	6	7	7	939	973	1,165	192	.....
	Hooghly	37	39	39	4,197	4,947	5,121	174	.....
	Midnapore	25	22	20	1,914	1,508	1,732	224	.....
	Total ...	77	75	70	8,195	7,963	8,226	606	343
Chittagong ...	Bullooah	1	.....	.....	25	.....	.....	.....	.....
	Chittagong	14	11	10	740	716	676	.....	40
	Tipperah	1	1	1	80	48	48	.....	.....
	Total ...	16	12	11	845	764	724	...	40
Chota-Nagpore ...	Hazareebaugh	4	3	3	343	146	343	197	.....
	Lohardugga	2	2	4	237	168	140	.....	28
	Maunbhoom	6	5	7	754	530	678	148	.....
	Total ...	12	10	14	1,334	844	1,161	345	28

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Cooch-Behar ...	Darjeeling	1	1	1	192	224	72	.....	152
	Goalparah	8	8	8	615	624	540	.....	84
	Total ...	9	9	9	807	848	612	.....	236
Dacca ...	Backergunge	1	2	1	136	103	48	.....	55
	Cachar	2	2	4	302	251	428	177	.....
	Dacca	1	1	1	64	48	48	.....	.....
	Furreedpore	5	5	5	418	415	402	.....	13
	Mymensing	9	5	6	812	432	378	.....	54
	Sylhet	18	26	31	1,072	1,210	1.237	27	.....
	Total ...	36	41	48	2,804	2,459	2,541	204	122
Orissa ...	Balasore	13	11	11	930	958	1,105	147	.....
	Cuttack	19	17	22	1,315	1,136	1,112	.....	24
	Pooree	2	2	2	177	200	262	62	.....
	Total ...	34	30	35	2,422	2,294	2,479	209	24
Patna ...	Gya	2	2	4	104	70	164	94	.....
	Patna	12	10	5	548	456	168	.....	288
	Sarun	1	2	1	57	52	24	.....	28
	Shahabad	1	1	1	19	12	48	36	.....
	Tirhoot	2	1	3	318	313	524	211	.....
	Total ...	18	16	14	1,046	903	928	341	316
Presidency ...	Calcutta	57	53	54	13,066	12,155	12,382	227	.....
	Jessore	5	6	9	400	472	576	104	.....
	Nuddea...	20	19	20	1,620	1,652	1,980	328	.....
	24-Pergunnahs	52	50	45	9,159	9,107	8,090	.....	1,017
	Total ...	134	128	128	24,245	23,386	23,028	659	1,017
Rajshahye ...	Bograh	16	17	17	1,585	1,058	748	.....	310
	Dinagepore	49	52	53	2,770	720	810	90	.....
	Maldah	56	56	57	5,242	5,018	5,543	525	.....
	Moorshedabad	34	42	40	4,870	1,784	2,529	745	.....
	Pubnah	11	12	7	1,892	1,880	661	.....	1,219
	Rajshahye	32	16	18	3,403	1,569	2,060	491	.....
	Rungpore	33	25	16	1,624	1,880	1,678	.....	202
	Total ...	231	220	208	21,386	13,909	14,029	1,851	1,731
	Grand Total ...	635	608	607	70,162	58,755	60,980	6,150	3,925

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TABLE XIV.—*Chándú.*

N. B.—The names have been omitted of those Districts for which there are no entries.

Division.	Districts.	Maximum Number of Licenses in force in the Year.			Revenue from License Fees.				
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.	In 1867-68.	In 1868-69.	1868-69 compared with 1867-68.	
								Increase.	Decrease.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam ...	Kamroop	5	5	5	218	364	456	92	.....
	Total ...	5	5	5	218	364	456	92	.....
Bhaugulpore...	Bhaugulpore	1	2	2	31	88	120	32	.....
	Monghyr	.....	2	1	8	40	40	.....	.....
	Total ...	1	4	3	39	128	160	32	.....
Burdwan ...	Hooghly	1	.....	.....	23	.....	.....	.....	.....
	Total ...	1	.....	.....	23	.....	.....	.....	.....

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Chittagong ...	Chittagong	3	3	5	179	308	376	68	.....
	Tipperah	1	1	1	219	180	180	.....	.....
	Total ...	4	4	6	398	488	556	68	.....
Cooch-Behar ...	Goalparah	.....	.....	1	.....	.....	205	205	.....
	Total ...	.....	.....	1	.....	.....	205	205	.....
Dacca ...	Backergunge	1	1	2	193	168	156	.....	12
	Cachar	1	.....	2	20	.....	36	36	.....
	Dacca	27	25	26	1,795	1,586	1,591	5	.....
	Mymensing	13	13	13	1,228	1,478	1,635	157	.....
	Sylhet	1	2	1	42	72	70	.....	2
	Total ...	43	41	44	3,278	3,304	3,488	198	14
Presidency ...	Calcutta	14	16	16	3,796	4,229	4,264	35	.....
	Nuddea	1	1	.....	10	17	.....	.....	17
	24-Pergunnahs	2	3	3	199	372	255	.....	117
	Total ...	17	20	19	4,005	4,618	4,519	35	134
Rajshahye ...	Dinagepore	2	.....	.....	99	.....	.....	.....	.....
	Moorshedabad	8	11	11	646	807	772	.....	35
	Total ...	10	11	11	745	807	772	.....	35
	Grand Total ...	81	85	88	8,706	9,709	10,156	630	183

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Table XV.—

N.B.—The names have been omitted of those

Division.	Districts.	Maximum Number of Licenses in force in the Year.			Quantities			
		Average of 1863-68.	1867-68.	1868-69.	Annual Average of 1863-68.			
					Chur or Rora.	Round.	Flat.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.
					Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
Assam.	Cossyah and Jynteah Hills	2	4	2	.....	.....	4 19 0	4 19 0
	Durrung	1	3	7	.....	.....	3 15 1	3 15 1
	Kamroop	18	18	22	.....	.....	46 13 0	46 13 0
	Lukhimpore	1	2	2	.....	0 7 0	.....	0 7 0
	Nowgong	1	1	2	.....	.....	0 24 7	0 24 7
	Total ...	23	28	35	.....	0 7 0	54 31 8	54 38 8
Bhaugulpore.	Bhaugulpore	161	180	182	.....	0 4 0	314 13 3	314 17 3
	Monghyr	126	147	168	.....	.....	303 34 1	303 34 1
	Purneah	301	255	287	.....	.....	574 31 8	574 31 8
	Sonthal Peryunnahs.							
	Deoghur	14	18	25	.....	15 0 10	0 35 8	15 36 2
	Godda	15	15	18	.....	.....	18 22 0	18 22 0
	Nya-Doomka	11	13	12	.....	9 3 0	2 29 0	11 32 0
	Rajmehal	35	27	18	.....	.....	46 25 14	46 25 14
	Total ...	663	655	710	.....	24 7 10	1,261 31 2	1,285 38 12
Burdwan.	Bancoorah	16	11	11	0 3 0	7 24 14	10 25 9	18 13 7
	Beerbhoom	26	33	32	0 17 11	25 16 12	5 16 13	31 11 4
	Burdwan	61	61	65	.....	.....	93 24 0	93 24 0
	Hooghly	76	74	76	6 39 0	137 27 0	.....	144 26 0
	Midnapore	131	91	99	0 3 8	42 38 3	34 32 5	77 34 0
	Total ...	310	270	283	7 23 3	213 26 13	144 18 11	365 28 11
Chittagong.	Bullooah	54	54	58	0 23 13	0 13 8	62 6 10	63 3 15
	Chittagong	87	79	73	.....	.....	148 35 2	148 35 2
	Tipperah	110	102	97	.....	.....	246 14 6	246 14 6
	Total ...	251	235	228	0 23 13	0 13 8	457 16 2	458 13 7
Chota-Nagpore.	Hazareebaugh	16	18	23	.....	0 15 1	33 7 11	33 22 12
	Lohardugga	67	58	50	.....	24 34 8	20 5 5	44 39 13
	Maunbhoom	39	27	37	1 3 1	27 11 4	14 32 0	43 6 5
	Singbhoom	5	4	3	.....	2 29 11	4 19 13	7 9 8
	Total ...	127	107	113	1 3 1	55 10 8	72 24 13	128 38 6
Cooch-Behar.	Darjeeling	13	17	12	.....	.....	13 38 2	13 38 2
	Goalpara	35	32	42	.....	.....	77 4 11	77 4 11
	Julpigoree	.....	5	27	.....	.....	.....	.....
	Total ...	48	54	81	.....	.....	91 2 13	91 2 13
Dacca.	Backergunge	197	182	151	0 2 7	0 4 6	220 20 10	220 27 7
	Cachar	62	88	89	.....	.....	116 5 0	116 5 0
	Dacca	265	211	249	.....	.....	514 2 15	514 2 15
	Furreedpore	54	51	59	1 9 3	.....	79 28 15	80 38 2
	Mymensing	345	329	398	.....	.....	861 30 1	861 30 1
	Sylhet	214	205	243	.....	.....	419 18 8	419 18 8
	Total ...	1,137	1,066	1,189	1 11 10	0 4 6	2,211 26 1	2,213 2 1
Orissa.	Balasore	13	5	6	.....	3 39 10	11 8 7	15 8 1
	Cuttack	72	42	61	.....	53 14 14	63 11 2	116 26 0
	Pooree	35	23	29	.....	52 25 2	.....	69 3 4
	Total ...	120	70	96	.....	109 39 10	74 19 9	200 37 5
Patna.	Chumparun	68	46	71	2 35 8	.....	128 13 10	131 9 2
	Gya	79	65	69	0 5 4	0 29 5	170 32 0	171 26 9
	Patna	97	91	88	.....	.....	566 4 7	566 4 7
	Sarun	121	71	66	12 13 10	.....	313 29 0	326 2 10
	Shahabad	75	74	76	4 15 14	0 33 3	390 10 3	395 19 4
	Tirhoot	161	106	123	1 27 8	0 23 0	152 22 6	154 32 14
	Total ...	601	453	493	21 17 12	2 5 8	1,721 31 10	1,745 14 14
Presidency.	Calcutta	53	60	77	38 1 0	569 11 3	.....	607 12 3
	Jessore	80	85	92	.....	.....	119 31 5	119 31 5
	Nuddea	81	70	84	0 1 15	31 37 2	72 25 3	104 24 4
	24-Pergunnahs	144	146	146	.....	213 38 0	.....	213 38 0
	Total ...	358	361	399	38 2 15	815 6 5	192 16 8	1,045 25 12
Rajshahye.	Bograh	157	199	198	.....	0 1 0	87 35 0	87 36 0
	Dinagepore	132	122	147	.....	.....	100 26 10	100 26 10
	Maldah	65	70	67	.....	.....	143 21 0	143 21 0
	Moorshedabad	103	96	94	1 24 2	4 5 0	254 21 11	260 10 13
	Pubna	113	117	86	.....	.....	110 22 2	110 22 2
	Rajshahye	78	69	72	0 0 2	0 7 0	212 36 8	213 3 10
	Rungpore	170	214	191	.....	.....	365 37 0	365 37 0
	Total ...	818	887	855	1 24 4	4 13 0	1,275 39 15	1,281 37 3
	Grand Total ...	4,456	4,186	4,482	71 26 10	1,225 14 4	7,558 18 12	8,871 37 12

Note.—The totals for Cuttack and Pooree exceed the aggregate of the preceding columns, because they include the consumption and sale discrepancies in the grand total.

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Gánjá.

Districts for which there are no entries.

CHARGED WITH DUTY.

In 1867-68.				In 1868-69.				Revenue.	
Chur or Rora.	Round.	Flat.	Total.	Chur or Rora.	Round.	Flat.	Total.	Increase.	Decrease.
10.	11.	12.	13.	14.	15.	16.	17.	44.	45.
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Rupees.	Rupees.
.....	.....	4 5 0	4 5 0	.....	.....	6 10 0	6 10 0	150	.....
.....	.....	5 27 0	5 27 0	.....	.....	6 2 0	6 2 0	82	.....
.....	.....	53 37 0	53 37 0	.....	.....	43 15 0	43 15 0	.....	552
.....	35	.....	0 35 0	.....	4 36 0	.....	4 36 0	547	.....
.....	.....	0 35 0	0 35 0	.....	.....	1 0 0	1 0 0	16	.....
.....	0 35 0	64 24 0	65 19 0	.....	4 36 0	56 27 0	61 23 0	795	552
.....	0 20 0	378 35 4	379 15 4	.....	.....	365 24 0	365 24 0	.....	426
.....	.....	448 29 12	448 29 12	.....	.....	458 12 8	458 12 8	1,818	.....
.....	.....	580 14 8	580 14 8	.....	.....	616 20 0	616 20 0	4,557	.....
.....	23 27 2	.....	23 27 2	.....	28 7 0	.....	28 7 0	851	.....
.....	.....	24 16 0	24 16 0	.....	.....	27 6 0	27 6 0	342	.....
.....	12 39 0	.....	12 39 0	.....	14 12 0	.....	14 12 0	210	.....
0 1 1	.....	50 31 6	50 32 7	.....	.....	57 35 13	57 35 13	531	.....
0 1 1	37 6 2	1,483 6 14	1,520 14 1	.....	42 19 0	1,525 18 5	1,567 37 5	8,309	426
0 15 0	11 13 8	.....	11 28 8	0 5 0	11 38 3	.....	12 3 3	35	.....
0 22 0	37 23 12	0 7 0	38 12 12	0 15 12	33 12 8	1 37 4	35 25 5	27 4	 376
0 27 6	93 2 12	.....	92 30 2	0 25 5	88 26 12	.....	89 12 1	18 1	 375
3 20 0	130 22 0	.....	134 2 0	2 25 0	117 25 4	.....	120 10 4	31 12	 1,362
0 3 0	61 20 4	.....	61 23 4	0 27 4	64 18 2	.....	65 5 6	.....	710 .....
5 7 6	333 2 4	0 7 0	338 16 10	4 18 5	316 0 13	1 37 4	322 16 6	37 1	745 2,113
.....	.....	62 34 0	62 34 0	.....	.....	58 7 0	58 7 0	27 0	 550
.....	.....	172 20 0	172 20 0	.....	.....	168 35 0	168 35 0	25 0	 504
.....	.....	268 4 8	268 4 8	.....	.....	261 27 12	261 27 12	16 12	 849
.....	.....	503 18 8	503 18 8	.....	.....	488 29 12	488 29 12	28 12	 1,903
.....	.....	37 22 12	37 22 12	.....	.....	45 14 14	45 14 14	.....	954 .....
.....	36 10 2	.....	36 10 2	.....	24 12 8	17 30 12	42 3 4	.....	89 .....
0 0 8	39 32 14	.....	39 33 6	.....	43 0 5	0 0 0	43 0 5	.....	700 .....
.....	1 11 0	.....	1 11 0	.....	1 5 0	0 0 0	1 5 0	6 0	 26
0 0 8	77 14 0	37 22 12	114 37 4	.....	68 17 13	63 5 10	131 23 7	6 0	1,743 26
.....	.....	15 15 12	15 15 12	.....	.....	14 4 8	14 4 8	11 4	 254
.....	.....	71 13 4	71 13 4	.....	.....	68 25 0	68 25 0	28 4	152 .....
.....	.....	6 25 8	6 25 8	.....	.....	15 2 0	15 2 0	.....	907 .....
.....	.....	93 14 8	93 14 8	.....	.....	97 31 8	97 31 8	39 8	1,059 254
.....	0 22 0	232 3 4	232 25 4	.....	0 22 0	194 38 14	195 20 14	4 6	 4,106
.....	.....	191 7 7	191 7 7	.....	.....	146 37 9	146 37 9	9 14	 3,702
.....	.....	535 35 8	535 35 8	.....	.....	562 16 8	562 16 8	.....	2,642 .....
4 14 8	.....	87 13 12	91 28 4	1 8 0	.....	88 32 4	90 0 4	28 0	 277
.....	.....	904 28 9	904 28 9	.....	.....	863 7 5	863 7 5	21 4	 3,927
.....	.....	467 4 9	467 4 9	.....	.....	452 11 4	452 11 4	33 5	 938
4 14 8	0 22 0	2,418 13 1	2,423 9 9	1 8 0	0 22 0	2,308 23 12	2,310 13 12	16 13	2,642 12,950
.....	6 5 10	0 22 8	6 28 2	.....	7 5 5	0 10 0	7 15 5	.....	119 .....
.....	71 25 12	.....	71 25 12	0 25 6	73 13 11	.....	74 17 1	.....	674 .....
.....	28 33 6	.....	48 23 2	.....	35 12 15	.....	55 1 15	.....	69 .....
.....	105 24 12	0 22 8	126 37 0	0 25 6	105 31 15	0 10 0	136 34 5	.....	862 .....
1 30 15	.....	106 10 10	108 1 9	1 34 8	.....	135 27 4	137 21 12	.....	3,543 .....
0 27 4	0 2 0	133 38 0	134 27 4	.....	.....	156 15 0	156 15 0	.....	2,112 .....
.....	.....	441 33 2	441 33 2	.....	0 8 4	452 22 13	452 31 1	.....	840 .....
5 33 9	.....	321 6 14	327 0 7	2 17 2	.....	296 20 5	298 37 7	3 0	 2,386
8 28 0	.....	605 5 2	613 33 2	7 38 4	.....	646 20 14	654 19 2	.....	3,439 .....
0 38 10	.....	158 20 0	159 18 10	0 23 4	.....	172 3 8	172 26 12	.....	2,373 .....
17 38 6	0 2 0	1,766 33 12	1,784 34 2	12 33 2	0 8 4	1,859 29 12	1,872 31 2	3 0	12,306 2,386
7 20 0	525 27 8	.....	533 7 8	5 13 0	485 38 8	.....	491 11 8	36 0	 3,594
.....	.....	135 28 12	135 28 12	.....	.....	126 24 6	126 24 6	4 6	 409
.....	53 8 4	45 2 15	98 11 3	0 0 8	52 1 8	42 0 14	94 2 14	8 5	41 .....
.....	205 18 0	.....	205 18 0	.....	176 5 0	.....	176 5 0	13 0	 3,445
7 20 0	784 13 12	180 31 11	972 25 7	5 13 8	714 5 0	168 25 4	888 3 12	21 11	41 7,448
.....	.....	91 14 8	91 14 8	0 2 3	.....	85 10 12	85 12 15	1 9	 2,503
.....	.....	111 13 5	111 13 5	.....	.....	118 35 9	118 35 9	.....	482 .....
.....	2 39 3	157 25 3	160 24 6	.....	3 10 8	158 9 15	161 20 7	.....	9 .....
3 14 8	4 5 0	254 11 10	261 31 2	1 20 0	2 37 8	242 24 5	247 1 13	29 5	 1,404
.....	.....	118 5 12	118 5 12	.....	.....	152 28 12	152 28 12	.....	1,154 .....
0 0 12	0 34 8	158 17 12	159 13 0	.....	0 6 12	150 36 10	151 3 6	9 10	 602
.....	.....	401 3 8	401 3 8	.....	.....	377 17 15	377 17 15	25 9	 2,769
3 15 4	7 38 11	1,292 11 10	1,303 25 9	1 22 3	6 14 12	1,286 3 14	1,294 0 13	26 1	1,645 7,278
38 17 1	1,347 38 9	7,841 6 4	9,247 11 10	26 0 8	1,258 35 9	7,857 2 1	9,172 5 2	32 2	30,147 35,336

proceeds of the Gurjat Gánjá, for which no separate column is provided, thereby causing corresponding

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Table XV.—

N.B.—The names have been omitted of those

Division.	Districts.	REVENUE. Annual Average of 1863-68. License Fees.	Duty on Chur or Rora.	Duty on Round.	Duty on Flat.	Duty on Total.	Total Revenue.
		18.	19.	20.	21.	22.	23.
1.	2.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah	61	.....	.....	358	358	419
	Durrung ...	41	.....	.....	270	270	311
	Kamroop ...	645	.....	.....	3,706	3,706	4,351
	Lukhimpore ...	8	.....	21	.....	21	29
	Nowgong ...	23	.....	.....	35	35	58
	Total	778	.....	21	4,369	4,390	5,168
Bhaugulpore.	Bhaugulpore ...	6,866	.....	12	25,146	25,158	32,024
	Monghyr ...	5,461	.....	.....	24,311	24,311	29,772
	Purneah ...	13,713	.....	.....	45,983	45,983	59,696
	Sonthal Pergunnahs						
	Deoghur ...	578	.....	1,664	77	1,741	2,319
	Godda ...	495	.....	.....	1,485	1,485	1,980
	Nya-Doomka ...	322	.....	1,080	227	1,307	1,629
	Rajmehal ...	1,446	.....	.....	3,750	3,750	5,196
	Total	28,881	.....	2,756	1,00,979	1,03,735	1,32,616
Burdwan.	Bancoorah ...	670	12	915	851	1,778	2,448
	Beerbhoom ...	1,080	71	3,059	513	3,634	4,714
	Burdwan ...	2,643	.....	.....	10,299	10,299	12,942
	Hooghly ...	3,397	1,334	14,815	.....	16,149	19,546
	Midnapore ...	4,690	14	5,154	2,785	7,953	12,643
	Total	15,480	1,431	23,934	14,448	39,813	53,293
Chittagong.	Bullooah ...	2,256	95	41	4,973	5,109	7,365
	Chittagong ...	3,435	.....	.....	11,910	11,910	15,345
	Tipperah ...	4,917	.....	.....	19,708	19,708	24,625
	Total	10,608	95	41	36,591	36,727	47,335
Chota-Nagpore.	Hazareebaugh ...	686	.....	45	2,655	2,700	3,386
	Lohardugga ...	1,815	.....	2,113	1,610	3,723	5,538
	Maunbhoom ...	1,750	172	3,274	1,184	4,630	6,380
	Singbhoom ...	211	.....	329	360	689	900
	Total	4,462	172	5,761	5,809	11,742	16,204
Cooch-Behar.	Darjeeling ...	554	.....	.....	1,116	1,116	1,670
	Goalpara ...	1,390	.....	.....	6,169	6,169	7,559
	Julpigoree ...	.....	.....	.....	.....	.....	.....
	Total	1,944	.....	.....	7,285	7,285	9,229
Dacca.	Backergunge ...	8,612	9	13	17,643	17,664	26,276
	Cachar ...	2,358	.....	.....	9,290	9,290	11,648
	Dacca ...	8,955	.....	.....	41,125	41,125	50,080
	Furreedpore ...	2,086	197	.....	6,377	6,574	8,660
	Mymensing ...	15,328	.....	.....	68,940	68,940	84,268
	Sylhet ...	8,236	.....	.....	33,557	33,557	41,793
	Total	45,575	206	13	1,76,931	1,77,150	2,22,725
Orissa.	Balasore ...	558	.....	479	897	1,376	1,934
	Cuttack ...	3,090	.....	6,405	5,062	11,467	14,557
	Pooree ...	1,587	.....	5,128	.....	5,457	7,044
	Total	5,235	.....	12,012	5,959	18,360	23,535
Patna.	Chumparun ...	2,338	462	.....	10,320	10,782	13,120
	Gya ...	3,233	21	88	13,664	13,773	16,996
	Patna ...	4,258	.....	.....	45,289	45,289	49,547
	Sarun ...	3,755	1,974	.....	25,098	27,072	30,827
	Shahabad ...	3,110	703	100	31,220	32,023	35,133
	Tirhoot ...	4,673	270	69	12,205	12,544	17,217
	Total	21,357	3,430	257	1,37,796	1,41,483	1,62,840
Presidency.	Calcutta ...	4,670	6,084	60,278	.....	66,362	71,032
	Jessore ...	3,525	.....	.....	9,591	9,591	13,116
	Nuddea ...	3,021	8	3,832	5,810	9,650	12,671
	24-Pergunnahs ...	6,935	.....	23,923	.....	23,923	30,858
	Total	18,151	6,092	88,033	15,401	1,09,526	1,27,677
Rajshahye.	Bograh ...	6,573	.....	3	7,040	7,043	13,616
	Dinagepore ...	5,405	.....	.....	8,053	8,053	13,458
	Maldah ...	2,792	.....	.....	11,607	11,607	14,399
	Moorshedabad ...	4,553	256	495	20,363	21,114	25,667
	Pubna ...	5,319	.....	.....	8,845	8,845	14,164
	Rajshahye ...	3,107	1	21	17,033	17,055	20,162
	Rungpore ...	6,411	.....	.....	29,274	29,274	35,685
	Total	34,160	257	519	1,02,215	1,02,991	1,37,151
	Grand Total	1,83,631	11,683	1,33,347	6,07,783	7,53,142	9,36,773

Note.—The totals for Cuttac

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Gánjá.—(Continued.)

Districts for which there are no entries.

In 1867-68.								
License Fees.	Duty on				Total Revenue.	al.	Revenue.	
	Chur or Rora.	Round.	Flat.	Total.			Increase.	Decrease.
24.	25.	26.	27.	28.	29.	4.	44.	45.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	3. Ch.	Rupees.	Rupees.
116	.....	.....	330	330	446	...	150	.....
84	.....	.....	454	454	538	...	82	.....
732	.....	.....	4,314	4,314	5,046	32 0	.....	552
40	.....	105	.....	105	145	...	547	.....
44	.....	.....	.....	.....	44	...	16	.....
1,016	.....	105	5,098	5,203	6,219	32 0	795	552
7,676	.....	60	30,310	30,370	38,046	31 4	.....	426
6,292	.....	.....	35,900	35,900	42,192	...	1,818	.....
11,400	.....	.....	46,429	46,429	57,829	...	4,557	.....
750	.....	2,842	.....	2,842	3,592			
646	.....	.....	1,952	1,952	2,598	...	851	.....
497	.....	1,557	.....	1,557	2,054	...	342	.....
822	4	.....	4,063	4,067	4,889	...	210	.....
						...	531	.....
28,083	4	4,459	1,18,654	1,23,117	1,51,200	31 4	8,309	426
480	60	1,360	.....	1,420	1,900	...	35	.....
1,262	88	4,511	14	4,613	5,875	27 4	.....	376
2,624	109	11,048	.....	11,157	13,781	18 1	.....	375
3,252	560	15,666	.....	16,226	19,478	31 12	.....	1,362
3,640	12	7,381	.....	7,393	11,033	....	710	.....
11,258	829	39,966	14	40,809	52,067	37 1	745	2,113
2,160	.....	.....	5,028	5,028	7,188	27 0	.....	550
3,584	.....	.....	13,800	13,800	17,384	25 0	.....	504
4,776	.....	.....	21,448	21,448	26,224	16 12	.....	849
10,520	.....	.....	40,276	40,276	50,796	28 12	.....	1,903
736	.....	.....	3,006	3,006	3,742	....	954	.....
1,343	.....	4,351	.....	4,351	5,694	....	89	.....
1,260	2	4,779	.....	4,781	6,041	....	700	.....
152	.....	153	.....	153	305	6 0	.....	26
3,491	2	9,283	3,006	12,291	15,782	6 0	1,743	26
596	.....	.....	1,231	1,231	1,827	11 4	.....	254
1,457	.....	.....	5,707	5,707	7,164	28 4	152	.....
212	.....	.....	531	531	743	....	907	.....
2,265	.....	.....	7,469	7,469	9,734	39 8	1,059	254
8,052	.....	66	18,566	18,632	26,684	4 6	.....	4,106
3,302	.....	.....	15,295	15,295	18,597	9 14	.....	3,702
8,424	.....	.....	42,871	42,871	51,295	....	2,642	.....
2,148	698	.....	6,987	7,685	9,833	28 0	.....	277
15,396	.....	.....	72,378	72,378	87,774	21 4	.....	3,927
7,660	.....	.....	37,368	37,368	45,028	33 5	.....	938
44,982	698	66	1,93,465	1,94,229	2,39,211	16 13	2,642	12,950
248	.....	736	45	781	1,029	....	119	.....
1,952	.....	8,596	.....	8,596	10,548	....	674	.....
1,030	.....	3,461	.....	3,855	4,885	....	69	.....
3,230	.....	12,793	45	13,232	16,462	....	862	.....
1,348	284	.....	8,500	8,784	10,132	....	3,543	.....
2,655	109	6	10,716	10,831	13,486	....	2,112	.....
4,144	.....	.....	35,347	35,347	39,491	....	840	.....
2,684	934	.....	25,694	26,628	29,312	3 0	.....	2,386
3,202	1,392	.....	48,410	49,802	53,004	....	3,438	.....
3,428	155	.....	12,680	12,835	16,263	....	2,373	.....
17,461	2,874	6	1,41,347	1,44,227	1,61,688	3 0	12,306	2,386
5,976	1,200	63,082	.....	64,282	70,258			
3,478	.....	.....	10,857	10,857	14,335	36 0	.....	3,594
2,932	.....	6,385	3,606	9,991	12,923	4 6	.....	409
7,020	.....	24,654	.....	24,654	31,674	8 5	41	.....
19,406	1,200	94,121	14,463	1,09,784	1,29,190	13 0	.....	3,445
7,048	.....	.....	7,309	7,309	14,357	21 11	41	7,448
4,500	.....	.....	8,907	8,907	13,407	1 9	.....	2,503
2,876	.....	358	12,608	12,966	15,842	.....	482	.....
4,200	538	495	20,344	21,377	25,577	.....	9	.....
5,540	.....	.....	9,452	9,452	14,992	29 5	.....	1,404
3,092	3	103	12,676	12,782	15,874	.. ..	1,154	.....
6,714	.....	.....	32,087	32,087	40,801	9 10	.....	602
						25 9	.....	2,769
35,970	541	956	1,03,383	1,04,880	1,40,850	26 1	1,645	7,278
1,77,682	6,148	1,61,755	6,27,220	7,95,517	9,73,199	7 32 2	30,147	35,336

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Table XV.—

N.B.—The names have been omitted of

Division.	Districts.	License Fees.	Duty on Chur or Rora.	Duty on Round.	Duty on Flat.	Duty on Total.	Total Revenue.
		REVENUE. In 1868-69.					
1.	2.	30.	31.	32.	33.	34.	35.
		Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
Assam.	Cossyah and Jynteah	96	.....	.....	500	500	596
	Durrung ...	136	.....	.....	484	484	620
	Kamroop ...	944	.....	.....	3,550	3,550	4,494
	Lukhimpore ...	104	.....	588	.....	588	692
	Nowgong ...	60	.....	.....	.....	.....	60
	Total	1,340	.....	588	4,534	5,122	6,462
Bhaugulpore.	Bhaugulpore ...	8,372	.....	.....	29,248	29,248	37,620
	Monghyr ...	7,344	.....	.....	36,666	36,666	44,010
	Purneah ...	13,066	.....	.....	49,320	49,320	62,386
	Sonthal Peryunnahs						
	Deoghur ...	1,062	.....	3,381	.....	3,381	4,443
	Godda ...	768	.....	.....	2,172	2,172	2,940
	Nya-Doomka ...	548	.....	1,716	.....	1,716	2,264
	Rajmehal ...	788	.....	.....	4,632	4,632	5,420
	Total	31,948	.....	5,097	1,22,038	1,27,135	1,59,083
Burdwan.	Bancoorah ...	480	20	1,435	.....	1,455	1,935
	Beerbhoom ...	1,284	63	3,997	155	4,215	5,499
	Burdwan ...	2,665	101	10,640	.....	10,741	13,406
	Hooghly ...	3,580	420	14,116	.....	14,536	18,116
	Midnapore ...	3,900	109	7,734	.....	7,843	11,743
	Total	11,909	713	37,922	155	38,790	50,699
Chittagong.	Bullooah ...	1,984	.....	.....	4,654	4,654	6,638
	Chittagong ...	3,370	.....	.....	13,510	13,510	16,880
	Tipperah ...	4,440	.....	.....	20,935	20,935	25,375
	Total	9,794	.....	.....	39,099	39,099	48,893
Chota-Nagpore.	Hazareebaugh ...	1,066	.....	.....	3,630	3,630	4,696
	Lohardugga ...	1,444	.....	2,918	1,421	4,339	5,783
	Maunbhoom ...	1,580	.....	5,161	.....	5,161	6,741
	Singbhoom ...	144	.....	135	.....	135	279
	Total	4,234	.....	8,214	5,051	13,265	17,499
Cooch-Behar.	Darjeeling ...	444	.....	.....	1,129	1,129	1,573
	Goalpara ...	1,826	.....	.....	5,490	5,490	7,316
	Julpigoree ...	446	.....	.....	1,204	1,204	1,650
	Total	2,716	.....	.....	7,823	7,823	10,539
Dacca.	Backergunge ...	6,916	.....	65	15,597	15,662	22,578
	Cachar ...	3,140	.....	.....	11,755	11,755	14,895
	Dacca ...	8,944	.....	.....	44,993	44,993	53,937
	Furreedpore ...	2,260	192	.....	7,104	7,296	9,556
	Mymensing ...	14,792	.....	.....	69,055	69,055	83,847
	Sylhet ...	7,908	.....	.....	36,182	36,182	44,090
	Total	43,960	192	65	1,84,686	1,84,943	2,28,903
Orissa.	Balasore ...	272	.....	856	20	876	1,148
	Cuttack ...	2,312	101	8,800	.....	8,910	11,222
	Pooree ...	1,322	.....	3,039	.....	3,632	4,954
	Total	3,906	101	12,695	20	13,418	17,324
Patna.	Chumparun ...	2,522	298	.....	10,855	11,153	13,675
	Gya ...	3,088	.....	.....	12,510	12,510	15,598
	Patna ...	4,100	.....	25	36,206	36,231	40,331
	Sarun ...	2,816	389	.....	23,721	24,110	26,926
	Shahabad ...	3,448	1,273	.....	51,721	52,994	56,442
	Tirhoot ...	4,776	93	.....	13,767	13,860	18,636
	Total	20,750	2,053	25	1,48,780	1,50,858	1,71,608
Presidency.	Calcutta ...	7,496	852	58,316	.....	59,168	66,664
	Jessore ...	3,798	.....	.....	10,128	10,128	13,926
	Nuddea ...	3,356	2	6,244	3,362	9,608	12,964
	24-Pergunnahs ...	7,094	.....	21,135	.....	21,135	28,229
	Total	21,744	854	85,695	13,490	1,00,039	1,21,783
Rajshahye.	Bograh ...	5,024	9	.....	6,821	6,830	11,854
	Dinagepore ...	4,378	.....	.....	9,511	9,511	13,889
	Maldah ...	2,800	.....	391	12,660	13,051	15,851
	Moorshedabad ...	4,172	240	352	19,409	20,001	24,173
	Pubna ...	3,928	.....	.....	12,218	12,218	16,146
	Rajshahye ...	3,178	.....	20	12,074	12,094	15,272
	Rungpore ...	7,836	.....	.....	30,196	30,196	38,032
	Total	31,316	249	763	1,02,889	1,03,901	1,35,217
	Grand Total	1,83,617	4,162	1,51,064	6,28,565	7,84,393	9,68,010

Note.—The totals for Cutta

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Gánjá.—(Continued.)

those Districts for which there are no entries.

1868-69 COMPARED WITH 1867-68.

Consumption.								Revenue.	
Increase.				Decrease.					
Chur or Rora.	Round.	Flat.	Total.	Chur or Rora.	Round.	Flat.	Total.	Increase.	Decrease.
36.	37.	38.	39.	40.	41.	42.	43.	44.	45.
Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Rupees.	Rupees.
.....	.....	2 5 0	2 5 0	.....	.....	.....	.....	150	.....
.....	.....	0 15 0	0 15 0	.....	.....	.....	.....	82	.....
.....	.....	.....	.....	.....	.....	10 22 0	10 22 0	.....	552
.....	4 1 0	.....	4 1 0	.....	.....	.....	.....	547	.....
.....	.....	0 5 0	0 5 0	.....	.....	.....	.....	16	.....
.....	4 1 0	2 25 0	6 26 0	.....	.....	10 22 0	10 22 0	795	552
.....	.....	.....	.....	.....	0 20 0	13 11 4	13 31 4	.....	426
.....	.....	9 22 12	9 22 12	.....	.....	.....	.....	1,818	.....
.....	.....	36 5 8	36 5 8	.....	.....	.....	.....	4,557	.....
.....	4 19 14	.....	4 19 14	.....	.....	.....	.....	851	.....
.....	.....	2 30 0	2 30 0	.....	.....	.....	.....	342	.....
.....	1 13 0	.....	1 13 0	.....	.....	.....	.....	210	.....
.....	.....	7 4 7	7 3 6	0 1 1	.....	.....	.....	531	.....
.....	5 32 14	55 22 11	61 14 8	0 1 1	0 20 0	13 11 4	13 31 4	8,309	426
.....	0 24 11	.....	0 14 11	0 10 0	.....	.....	.....	35	.....
.....	.....	1 30 4	.....	0 6 4	4 11 4	.....	2 27 4	.....	376
.....	.....	.....	.....	0 2 1	3 16 0	.....	3 18 1	.....	375
.....	.....	.....	.....	0 35 0	12 36 12	.....	13 31 12	.....	1,362
0 24 4	2 37 14	.....	3 22 2	.....	.....	.....	.....	710	.....
0 24 4	3 22 9	1 30 4	3 36 13	1 13 5	20 24 0	.....	19 37 1	745	2,113
.....	.....	.....	.....	.....	.....	4 27 0	4 27 0	.....	550
.....	.....	.....	.....	.....	.....	3 25 0	3 25 0	.....	504
.....	.....	.....	.....	.....	.....	6 16 12	6 16 12	.....	849
.....	.....	.....	.....	.....	.....	14 28 12	14 28 12	.....	1,903
.....	.....	7 32 2	7 32 2	.....	.....	.....	.....	954	.....
.....	.....	17 30 12	5 33 2	.....	11 37 10	.....	.....	89	.....
.....	3 7 7	.....	3 6 15	0 0 8	.....	.....	.....	700	.....
.....	.....	.....	.....	.....	0 6 0	.....	0 6 0	.....	26
.....	3 7 7	25 22 14	16 32 3	0 0 8	12 3 10	.....	0 6 0	1,743	26
.....	.....	.....	.....	.....	.....	1 11 4	1 11 4	.....	254
.....	.....	.....	.....	.....	.....	2 28 4	2 28 4	152	.....
.....	.....	8 16 8	8 16 8	.....	.....	.....	.....	907	.....
.....	.....	8 16 8	8 16 8	.....	.....	3 39 8	3 39 8	1,059	254
.....	.....	.....	.....	.....	.....	37 4 6	37 4 6	.....	4,106
.....	.....	.....	.....	.....	.....	44 9 14	44 9 14	.....	3,702
.....	.....	26 21 0	26 21 0	.....	.....	.....	.....	2,642	.....
.....	.....	1 18 8	.....	3 6 8	.....	.....	1 28 0	.....	277
.....	.....	.....	.....	.....	.....	41 21 4	41 21 4	.....	3,927
.....	.....	.....	.....	.....	.....	14 33 5	14 33 5	.....	938
.....	.....	27 39 8	26 21 0	3 6 8	.....	137 28 13	139 16 13	2,642	12,950
.....	0 39 11	.....	0 27 3	.....	.....	0 12 8	.....	119	.....
0 25 6	1 27 15	.....	2 31 5	.....	.....	.....	.....	674	.....
.....	.....	.....	6 18 13	.....	3 20 7	.....	.....	69	.....
0 25 6	2 27 10	.....	9 37 5	.....	3 20 7	0 12 8	.....	862	.....
0 3 9	.....	29 16 10	29 20 3	.....	.....	.....	.....	3,543	.....
.....	.....	22 17 0	21 27 12	0 27 4	0 2 0	.....	.....	2,112	.....
.....	0 8 4	10 29 11	10 37 15	.....	.....	.....	.....	840	.....
.....	.....	.....	.....	3 16 7	.....	24 26 9	28 3 0	.....	2,386
.....	.....	41 15 12	40 26 0	0 29 12	.....	.....	.....	3,438	.....
.....	.....	13 23 8	13 8 2	0 15 6	.....	.....	.....	2,373	.....
0 3 9	0 8 4	117 22 9	116 0 0	5 8 13	0 2 0	24 26 9	28 3 0	12,306	2,386
.....	.....	.....	.....	2 7 0	39 29 0	.....	41 36 0	.....	3,594
.....	.....	.....	.....	.....	.....	9 4 6	9 4 6	.....	409
0 0 8	.....	.....	.....	.....	1 6 12	3 2 1	4 8 5	41	.....
.....	.....	.....	.....	.....	29 13 0	.....	29 13 0	.....	3,445
0 0 8	.....	.....	.....	2 7 0	70 8 12	12 6 7	84 21 11	41	7,448
0 2 3	.....	.....	.....	.....	.....	6 3 12	6 1 9	.....	2,503
.....	.....	7 22 4	7 22 4	.....	.....	.....	.....	482	.....
.....	0 11 5	0 24 12	0 36 1	.....	.....	.....	.....	9	.....
.....	.....	.....	.....	1 34 8	1 7 8	11 27 5	14 29 5	.....	1,404
.....	.....	34 23 0	34 23 0	.....	.....	.....	.....	1,154	.....
.....	.....	.....	.....	0 0 12	0 27 12	7 21 2	8 9 10	.....	602
.....	.....	.....	.....	.....	.....	23 25 9	23 25 9	.....	2,769
0 2 3	0 11 5	42 30 0	43 1 5	1 35 4	1 35 4	48 37 12	52 26 1	1,645	7,278
1 15 14	19 31 1	282 9 6	292 25 10	13 32 7	108 34 1	266 13 9	367 32 2	30,147	35,336

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Table XVI.—

N.B.—The names have been omitted of those

Divisions.	Districts.	Maximum Number of Licenses in force in the year. Average of 1863-68.	1867-68.	1868-69.	Quantities Sold. Annual Average of 1863-68.	In 1867-68.	In 1868-69.	Annual Average of 1863-68.
1.	2.	3.	4.	5.	6.	7.	8.	9.
								Net.
					Mds. S. C.	Mds. S. C.	Mds. S. C.	Rupees.
Assam.	Durrung	453	595	767	252 35 0	236 20 0	241 14 0	1,16,766
	Kamroop	853	909	949	304 39 3	349 3 0	337 11 0	1,62,456
	Lukhimpore	153	210	388	393 25 9	378 28 0	350 27 0	1,89,383
	Nowgong	759	758	801	319 0 6	300 30 0	299 38 0	1,50,162
	Seebsaugor	550	657	1,026	541 22 10	556 6 0	508 5 15	2,62,062
	Total ...	2,768	3,129	3,931	1,812 2 12	1,821 7 0	1,737 15 15	8,80,829
Bhaugulpore.	Bhaugulpore...	39	47	38	29 38 3	40 15 0	18 19 0	10,636
	Monghyr	2	4	4	3 32 0	4 39 12	3 27 0	1,330
	Purneah	114	130	128	41 35 12	39 31 0	44 5 0	16,198
	Total ...	155	181	170	75 25 15	85 5 12	66 11 0	28,164
Burdwan.	Bancoorah	14	12	14	5 13 2	6 1 4	6 24 0	3,143
	Beerbhoom	17	23	23	8 17 10	10 9 0	11 32 0	4,980
	Burdwan	92	109	84	30 6 5	35 19 4	39 32 0	17,792
	Hooghly	127	125	132	106 10 0	116 2 0	125 31 0	62,684
	Midnapore	515	443	359	80 28 15	77 10 8	88 32 0	47,175
	Total ...	765	712	612	230 36 0	245 2 0	272 31 0	1,35,774
Chittagong.	Bulloosh	32	22	23	1 34 15	1 34 10	1 36 6	1,141
	Chittagong	350	345	309	98 22 1	164 12 8	152 31 0	57,953
	Tipperah	30	29	24	4 32 9	5 10 8	5 21 4	2,844
	Total ...	412	396	356	105 9 9	171 17 10	160 8 10	61,938
Chota-Nagpore.	Hazareebaugh	4	3	3	1 8 3	1 2 0	0 32 0	693
	Lohardugga	9	15	14	3 9 0	4 28 0	5 22 0	1,915
	Maunbhoom	21	18	22	6 31 0	5 39 0	6 23 0	3,902
	Singbhoom	2	2	2	2 35 0	2 39 0	5 3 0	1,677
	Total ...	36	38	41	14 3 3	14 28 0	18 0 0	8,187
Cooch-Behar.	Darjeeling	4	5	6	1 25 6	1 31 0	1 36 0	947
	Goalparah	267	264	283	109 14 9	99 30 0	92 10 0	56,946
	Julpigooree	.....	6	20	0 0 0	1 18 0	2 10 0	.....
	Total ...	271	275	309	110 39 15	102 39 0	96 16 0	57,893
Dacca.	Backergunge...	197	182	151	36 35 0	39 10 0	33 4 0	21,608
	Cachar	81	99	100	43 39 0	53 4 0	47 16 0	25,753
	Dacca	80	66	73	35 3 11	47 21 2	42 22 0	20,776
	Furreedpore	52	47	54	4 26 11	5 9 13	4 38 14	2,749
	Mymensing	176	216	208	44 33 6	58 7 0	55 24 0	26,446
	Sylhet	165	190	187	39 16 0	37 38 0	41 33 0	23,422
	Total ...	751	800	773	204 33 12	241 9 15	225 17 14	1,20,754
Orissa.	Balasore	582	462	316	85 34 8	90 3 0	94 22 0	51,363
	Cuttack	321	218	231	59 11 0	68 23 0	75 22 0	34,978
	Pooree	39	32	31	15 5 0	16 8 0	18 1 0	9,140
	Total ...	842	712	578	160 10 8	174 34 0	188 5 0	95,481
Patna.	Chumparun	.....	.....	.....	0 0 2	.....	.....	2
	Gya	2	2	5	0 16 7	0 13 0	0 19 0	150
	Patna	30	40	31	2 16 9	2 37 0	3 9 0	845
	Sarun	1	.....	.....	0 3 0	0 1 0	.....	27
	Shahabad	1	1	.....	0 2 10	0 1 4	0 3 14	15
	Tirhoot	2	3	3	0 18 5	0 25 0	0 20 0	165
	Total ...	36	46	39	3 17 1	3 37 4	4 11 14	1,204
Presidency.	Calcutta	115	96	104	257 30 0	268 15 0	280 13 2	1,52,072
	Jessore	106	87	91	22 24 0	25 27 0	25 19 0	13,387
	Nuddea	95	90	98	31 12 8	31 26 6	31 12 10	18,640
	24-Pergunnahs	134	156	182	59 32 0	70 10 0	75 39 0	35,367
	Total ...	450	429	475	371 18 8	395 38 6	413 3 12	2,19,466
Rajshahye.	Bograh	151	189	294	40 5 11	43 30 0	44 29 0	23,564
	Dinagepore	177	210	232	30 21 3	36 6 8	35 18 4	17,901
	Maldah	121	111	110	27 31 3	30 2 0	31 28 0	16,340
	Moorshedabad	102	128	109	54 14 9	62 28 0	68 3 0	32,075
	Pubna	44	48	80	9 26 1	10 29 0	13 15 0	5,694
	Rajshahye	52	79	47	21 39 3	28 28 3	30 24 11	19,343
	Rungpore	1,054	1,376	919	134 37 8	161 15 0	159 9 0	78,740
	Total ...	1,701	2,141	1,791	319 15 6	373 18 11	383 6 15	1,93,657
	Grand Total ...	8,187	8,859	9,075	3,408 12 9	3,629 37 10	3,565 8 0	18,03,347

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Districts for which there are no entries.

REVENUE.						1868-69, COMPARED WITH 1867-68			
In 1867-68.			In 1868-69.			Consumption.		Net Revenue.	
						Increase.	Decrease.	Increase.	Decrease.
10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
Fixed price per Seer.	Gross.	Net.	Fixed price per Seer.	Gross.	Net.				
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Mds. S. Ch.	Mds. S. Ch.	Rupees.	Rupees.
22	2,08,120	1,39,535	22	2,12,388	1,42,396	4 34 0	.....	2,861	.....
22	3,07,186	2,05,954	22	2,96,302	1,98,992	.....	11 32 0	.....	6,962
22	3,33,256	2,23,433	22	3,06,594	2,06,898	.....	28 1 0	.....	16,535
22	2,64,660	1,77,442	22	2,63,956	1,76,970	.....	0 32 0	.....	472
22	4,89,412	3,28,128	22	4,47,171	2,99,808	.....	48 0 1	.....	28,320
22	16,02,634	10,74,492	22	15,28,911	10,25,064	4 34 0	88 25 1	2,861	52,289
16	25,840	14,131	16 & 20	12,396	6,938	.....	21 36 0	.....	7,193
16	3,196	1,748	16 & 18	2,410	1,344	.....	1 12 12	.....	404
20	31,820	20,285	20	35,300	22,504	4 14 0	.....	2,219	.....
16 & 20	60,856	36,164	16, 18 & 20	50,006	30,786	4 14 0	23 8 12	2,219	7,597
22	5,307	3,558	22	5,808	3,894	0 22 12	.....	336	.....
22	8,998	6,033	22	10,384	6,962	1 23 0	.....	929	.....
22	31,223	20,933	22	35,024	23,482	4 12 12	.....	2,549	.....
22	1,02,124	68,470	22	1,10,682	74,207	9 29 0	.....	5,737	.....
22	67,991	45,585	22	78,144	52,392	11 21 8	.....	6,807	.....
22	2,15,643	1,44,579	22	2,40,042	1,60,937	27 29 0	.....	16,358	.....
22	1,641	1,100	22	1,680	1,126	0 1 12	.....	26	.....
22	1,44,595	96,944	22	1,34,442	90,137	.....	11 21 8	.....	6,807
22	4,632	3,105	22	4,868	3,264	0 10 12	.....	159	.....
22	1,50,868	1,01,149	22	1,40,990	94,527	0 12 8	11 21 8	185	6,807
22	924	620	22	704	472	.....	0 10 0	.....	148
22	4,136	2,773	22	4,884	3,274	0 34 0	.....	501	.....
22	5,258	3,525	22	5,786	3,879	0 24 0	.....	354	.....
22	2,618	1,755	22	4,466	2,994	2 4 0	.....	1,239	.....
22	12,936	8,673	22	15,840	10,619	3 22 0	0 10 0	2,094	148
22	1,562	1,047	22	1,672	1,121	0 5 0	.....	74	.....
22	87,780	58,853	22	81,180	54,428	.....	7 20 0	.....	4,425
22	1,276	855	22	1,980	1,327	0 32 0	.....	472	.....
22	90,618	60,755	22	84,832	56,876	0 37 0	7 20 0	546	4,425
22	34,540	23,157	22	29,128	19,529	.....	6 6 0	.....	3,628
22	46,728	31,329	22	41,712	27,966	.....	5 28 0	.....	3,363
22	41,825	28,042	22	37,444	25,104	.....	4 39 2	.....	2,938
22	4,616	3,095	22	4,375	2,933	.....	0 10 15	.....	162
22	51,194	34,323	22	48,928	32,804	.....	2 23 0	.....	1,519
22	33,396	22,391	22	36,806	24,677	3 35 0	.....	2,286	.....
22	2,12,299	1,42,337	22	1,98,393	1,33,013	3 35 0	19 27 1	2,286	11,610
22	79,266	53,144	22	83,204	55,784	4 19 0	.....	2,640	.....
22	60,346	40,459	22	66,484	44,575	6 39 0	.....	4,116	.....
22	14,256	9,558	22	15,862	10,635	1 33 0	.....	1,077	.....
22	1,53,868	1,03,161	22	1,65,550	1,10,994	13 11 0	.....	7,833	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	208	114	16	304	166	0 6 0	.....	52	.....
16	1,872	1,024	16	2,064	1,129	0 13 0	.....	105	.....
16	16	9	16	.....	.....	.....	0 1 0	.....	9
16	20	11	16	62	34	0 2 10	.....	23	.....
16	400	219	16	320	175	.....	0 5 0	.....	44
16	2,516	1,377	16	2,750	1,504	0 20 10	0 6 0	180	53
22	2,36,170	1,58,341	22	2,46,689	1,65,394	11 38 2	.....	7,053	.....
22	22,594	15,148	22	22,418	15,030	.....	0 8 0	.....	118
22	27,860	18,679	22	27,558	18,476	.....	0 13 12	.....	203
22	61,820	41,447	22	66,858	44,825	5 29 0	.....	3,378	.....
22	3,48,444	2,33,615	22	3,63,523	2,43,725	17 27 2	0 21 12	10,431	321
22	38,500	25,812	22	39,358	26,388	0 39 0	.....	576	.....
22	31,823	21,336	22	31,202	20,919	.....	0 28 4	.....	417
22	26,444	18,020	22	27,896	18,703	1 26 0	.....	683	.....
22	55,176	36,993	22	59,906	40,164	5 15 0	.....	3,171	.....
22	9,438	6,327	22	11,770	7,891	2 26 0	.....	1,564	.....
22	25,261	16,937	22	26,943	18,064	1 36 8	.....	1,127	.....
22	1,42,010	95,211	22	1,40,118	93,943	.....	2 6 0	.....	1,268
22	3,28,652	2,20,636	22	3,37,193	2,26,072	12 22 8	2 34 4	7,121	1,685
16, 20, & 22	31,79,334	21,26,933	16, 18, 20, & 22	31,28,030	20,94,117	89 24 12	154 14 6	52,114	84,935

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Table XVII.—*Arrests,*

Divisions.	Districts.	Number of Persons: Arrested with the assistance of: Police Officers.	Arrested: Excise Officers.	Arrested: Total.	Convicted with the assistance of: Police Officers.	Convicted: Excise Officers.	Convicted: Total.	Imprisoned with the assistance of: Police Officers.	Imprisoned: Excise Officers.	Imprisoned: Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Assam.	Kamroop	14	9	23	14	9	23	...	...	.....
	Lukhimpore	131	...	131	117	...	117	1	...	1
	Nowgong	16	...	16	12	...	12	...	...	.....
	Total ...	161	9	170	143	9	152	1	...	1
Bhaugulpore.	Bhaugulpore	36	9	45	24	7	31	3	1	4
	Monghyr	70	12	82	55	8	63	28	...	28
	Purneah	5	25	30	5	14	19	...	7	7
	Sonthal Pergunnahs.									
	Deoghur	27	7	34	25	4	29	2	3	5
	Godda	...	17	17	...	13	13	...	...	.....
	Nya-Doomka	9	39	48	7	35	42	2	13	15
	Rajmehal	28	22	50	27	19	46	24	1	25
	Total ...	175	131	306	143	100	243	59	25	84
Burdwan.	Bancoorah	...	2	2	...	2	2	...	...	.....
	Beerbhoom	33	5	38	20	1	21	...	...	.....
	Burdwan	27	9	36	24	9	33	10	...	10
	Hooghly	17	7	24	17	1	18	3	...	3
	Midnapore	51	30	81	46	27	73	...	3	3
	Total ...	128	53	181	107	40	147	13	3	16
Chittagong.	Bullooah	14	8	22	10	8	18	6	...	6
	Chittagong	37	5	42	36	5	41	2	...	2
	Tipperah	4	...	4	...	...	.....	...	...	.....
	Total ...	55	13	68	46	13	59	8	...	8
Chota-Nagpore.	Hazareebaugh	20	4	24	16	2	18	11	2	13
	Lohardugga	44	...	44	41	...	41	25	...	25
	Maunbhoom	31	...	31	25	...	25	4	...	4
	Singbhoom	14	...	14	8	...	8	...	...	.....
	Total ...	109	4	113	90	2	92	40	2	42
Cooch-Behar.	Darjeeling	25	...	25	11	...	11	...	...	.....
	Total ...	25	...	25	11	...	11	...	...	.....
Dacca.	Backergunge	2	1	3	2	1	3	...	...	.....
	Cachar	25	4	29	23	4	27	2	...	2
	Dacca	2	5	7	2	3	5	...	...	.....
	Mymensing	6	14	20	5	6	11	2	2	4
	Total ...	35	24	59	32	14	46	4	2	6
Orissa.	Balasore	31	1	32	19	1	20	5	...	5
	Cuttack	20	...	20	14	...	14	2	...	2
	Pooree	10	...	10	4	...	4	1	...	1
	Total ...	61	1	62	37	1	38	8	...	8
Patna.	Chumparun	6	15	21	3	9	12	...	1	1
	Gya	29	6	35	25	4	29	12	...	12
	Patna	29	13	42	22	11	33	17	4	21
	Sarun	2	18	20	2	17	19	...	1	1
	Shahabad	20	2	22	15	2	17	4	...	4
	Tirhoot	37	31	68	33	26	59	10	5	15
	Total ...	123	85	208	100	69	169	43	11	54
Presidency.	Calcutta	48	64	112	47	51	98	9	10	19
	Jessore	3	1	4	2	...	2	...	...	.....
	Nuddea	45	14	59	20	5	25	1	1	2
	24-Pergunnahs	54	26	80	45	23	68	3	4	7
	Total ...	150	105	255	114	79	193	13	15	28
Rajshahye.	Bograh	10	20	30	8	18	26	3	4	7
	Dinagepore	30	10	40	28	4	32	...	...	.....
	Maldah	6	20	26	3	11	14	5	1	6
	Moorshedabad	47	...	47	26	...	26	...	...	.....
	Rajshahye	1	6	7	1	3	4	...	1	1
	Rungpore	6	...	6	5	...	5	1	...	1
	Total ...	100	56	156	71	36	107	9	6	15
	Grand Total ...	1,122	481	1,603	894	363	1,257	198	64	262

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nvictions, &c., under the Excise Laws.

AMOUNT OF											
Fines imposed by			Fines realized by			Fines, &c., distributed under Section 76, Act xxi. of 1856, by			Rewards disbursed under the Board's order by		
Police Officers.	Excise Officers.	Total.	Police Officers.	Excise Officers.	Total.	Police Officers.	Revenue Officers.	Total.	Police Officers.	Excise Officers.	Total.
12.	13.	14.	15.	16.	17.	18.	19.	20.	21.	22.	23.
Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
347	90	437	347	90	437	169	45	214	.....	.....	.....
1,720	...	1,720	1,712	.....	1,712	1,712	.....	1,712	.....	.....	.....
235	...	235	135	.....	135	.....	.....	.....	135	.....	135
2,302	90	2,392	2,194	90	2,284	1,881	45	1,926	135	.....	135
645	44	689	525	39	564	281	20	301	200	.....	200
1,829	330	2,159	983	330	1,313	795	320	1,115	165	100	265
65	219	284	65	219	284	35	214	249	.....	.....	.....
392	350	742	322	100	422	211	100	311	.....	.....	.....
...	335	335	...	205	205	.....	205	205	.....	.....	.....
80	442	522	60	307	367	35	301	336	.....	.....	.....
2,562	179	2,741	150	179	329	100	104	204	155	.....	155
5,573	1,899	7,472	2,105	1,379	3,484	1,457	1,264	2,721	520	100	620
...	200	200	...	200	200	.....	200	200	.....	.....	.....
559	10	569	71	10	81	36	.....	36	.....	.....	.....
1,720	250	1,970	152	250	402	65	165	230	100	.....	100
317	100	417	224	100	324	110	100	210	.....	.....	.....
443	695	1,138	268	505	773	192	565	757	.....	.....	.....
3,039	1,255	4,294	715	1,045	1,760	403	1,030	1,433	100	.....	100
483	90	573	214	90	304	218	91	309	50	.....	50
448	106	554	305	106	411	277	106	383	.....	.....	.....
...	...	.....	...	...	.....	.....	.....	.....	.....	.....	.....
931	196	1,127	519	196	715	495	197	692	50	.....	50
300	36	336	105	36	141	105	36	141	.....	.....	.....
609	...	609	346	...	346	25	.....	25	.....	.....	.....
229	...	229	143	...	143	29	.....	29	.....	.....	.....
26	...	26	7	...	7	7	.....	7	.....	.....	.....
1,164	36	1,200	601	36	637	166	36	202	.....	.....	.....
198	...	198	198	...	198	178	.....	178	.....	.....	.....
198	...	198	198	...	198	178	.....	178	.....	.....	.....
20	25	45	20	8	28	.....	.....	.....	.....	.....	.....
310	34	344	267	34	301	207	24	231	.....	.....	.....
5	75	80	5	75	80	.....	37	37	.....	.....	.....
128	150	278	83	50	133	25	.....	25	.....	.....	.....
463	284	747	375	167	542	232	61	293	.....	.....	.....
449	5	454	129	5	134	68	3	71	35	.....	35
248	...	248	156	...	156	115	.....	115	.....	.....	.....
37	...	37	37	...	37	12	.....	12	.....	.....	.....
734	5	739	322	5	327	195	3	198	35	.....	35
50	98	148	50	88	138	25	21	46	.....	.....	.....
873	30	903	347	30	377	99	.....	99	.....	.....	.....
3,947	227	4,174	829	30	859	827	30	857	.....	.....	.....
40	54	94	40	52	92	.....	.....	.....	.....	.....	.....
742	7	749	382	7	389	202	5	207	30	.....	30
1,022	550	1,572	853	211	1,064	627	64	691	.....	40	40
6,674	966	7,640	2,501	418	2,919	1,780	120	1,900	30	40	70
560	6,798	7,358	470	3,805	4,275	470	3,805	4,275	.....	.....	.....
55	...	55	55	...	55	55	.....	55	.....	.....	.....
499	524	1,023	474	274	748	197	5	202	.....	.....	.....
845	571	1,416	635	231	866	582	182	764	.....	.....	.....
1,959	7,893	9,852	1,634	4,310	5,944	1,304	3,992	5,296	.....	.....	.....
102	148	250	69	132	201	47	116	163	.....	.....	.....
195	200	395	195	200	395	195	200	395	.....	.....	.....
290	500	790	70	480	550	70	480	550	.....	.....	.....
289	...	289	289	...	289	35	.....	35	.....	.....	.....
5	70	75	5	20	25	.....	10	10	.....	.....	.....
180	...	180	180	...	180	180	.....	180	.....	.....	.....
1,061	918	1,979	808	832	1,640	527	806	1,333	.....	.....	.....
24,098	13,542	37,640	11,972	8,498	20,470	8,618	7,554	16,172	870	140	1,010

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Table XVIII.—*Opium.*

N.B.—The names have been omitted of those Districts for which there are no entries.

Divisions.	Districts.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1.	2.	3.	4.	5.	6.	7.
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Assam.	Durrung	187 34 0	150 0 0	337 34 0	241 14 0	96 20 0
	Kamroop	252 32 0	300 0 0	552 32 0	337 11 0	215 21 0
	Lukhimpore... ...	146 29 0	450 0 0	596 29 0	350 27 0	246 2 0
	Nowgong	299 24 0	150 0 0	449 24 0	299 38 0	149 26 0
	Seebsaugor	332 37 0	600 0 0	932 37 0	508 9 0	424 28 0
	Total ...	1,219 36 0	1,650 0 0	2,869 36 0	1,737 19 0	1,132 17 0
Bhaugulpore.	Bhaugulpore ...	32 2 0	.....	32 2 0	18 19 0	13 23 0
	Monghyr	3 31 0	4 20 0	8 11 0	3 27 0	4 24 0
	Purneah	17 22 0	90 0 0	107 22 0	46 5 0	61 17 0
	Total ...	53 15 0	94 20 0	147 35 0	68 11 0	79 24 0
Burdwan.	Bancoorah	6 1 0	6 0 0	12 1 0	6 24 0	5 17 0
	Beerbhoom	7 35 0	12 0 0	19 35 0	11 32 0	8 3 0
	Burdwan	17 37 0	30 0 0	47 37 0	39 32 0	8 5 0
	Hooghly	24 28 0	120 0 0	144 28 0	125 31 0	18 37 0
	Midnapore	22 10 0	81 0 0	103 10 0	88 32 0	14 18 0
	Total ...	78 31 0	249 0 0	327 31 0	272 31 0	55 0 0
Chittagong.	Bullooah	1 4 6	3 0 0	4 4 6	1 36 6	2 8 0
	Chittagong	297 5 0	.....	297 5 0	152 31 0	144 14 0
	Tipperah	1 18 4	6 0 0	7 18 4	5 21 4	1 37 0
	Total ...	299 27 10	9 0 0	308 27 10	160 8 10	148 19 0
Chota-Nagpore	Hazareebaugh ...	0 34 0	1 20 0	2 14 0	0 32 0	1 22 0
	Lohardugga ...	5 14 0	6 0 0	11 14 0	5 22 0	5 32 0
	Maunbhoom ...	7 11 0	9 0 0	16 11 0	6 23 0	9 28 0
	Singbhoom ...	2 11 0	6 0 0	8 11 0	5 3 0	3 8 0
	Total ...	15 30 0	22 20 0	38 10 0	18 0 0	20 10 0
Cooch-Behar.	Darjeeling ...	0 10 0	2 0 0	2 10 0	1 36 0	0 14 0
	Goalparah and E. Dooars	71 29 0	75 0 0	146 29 0	92 10 0	54 19 0
	Julpigooree	1 9 0	1 20 0	2 29 0	2 10 0	0 19 0
	Total ...	73 8 0	78 20 0	151 28 0	96 16 0	55 12 0

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Table XVIII.—*Opium.*—(Continued.)

Divisions.	Districts.	Balance in store at close of last year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1.	2.	3.	4.	5.	6.	7.
		Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
Dacca.	Backergunge... ...	30 18 0	36 0 0	66 18 0	33 4 0	33 14 0
	Cachar	34 18 0	48 0 0	82 18 0	47 16 0	35 2 0
	Dacca	29 8 0	45 0 0	74 8 0	42 22 0	31 26 0
	Furreedpore	6 19 14	.....	6 19 14	4 38 14	1 21 0
	Mymensing	48 0 0	57 0 0	105 0 0	55 24 0	49 16 0
	Sylhet	47 22 0	.....	47 22 0	41 33 0	5 29 0
	Total ...	196 5 14	186 0 0	382 5 14	225 17 14	156 28 0
Orissa.	Balasore	89 9 0	75 0 0	164 9 0	94 22 0	69 27 0
	Cuttack	70 12 0	81 0 0	151 12 0	75 22 0	75 30 0
	Pooree	14 4 0	15 0 0	29 4 0	18 1 0	11 3 0
	Total ...	173 25 0	171 0 0	344 25 0	188 5 0	156 20 0
Patna.	Chumparun	0 4 0	.....	0 4 0	.....	0 4 0
	Gya	0 27 0	.....	0 27 0	0 19 0	0 8 0
	Patna	0 24 0	3 0 0	3 24 0	3 9 0	0 15 0
	Sarun	0 1 0	.....	0 1 0	.....	0 1 0
	Shahabad	0 4 6	0 10 0	0 14 6	0 3 14	0 10 8
	Tirhoot	0 9 0	1 20 0	1 29 0	0 20 0	1 9 0
	Total ...	1 29 6	4 30 0	6 19 6	4 11 14	2 7 8
Presidency.	Calcutta	16 36 0	276 1 2	292 37 2	280 13 2	12 24 0
	Jessore	22 24 0	27 0 0	49 24 0	25 19 0	24 5 0
	Nuddea	8 10 7	34 20 0	42 30 7	31 12 10	11 17 13
	24-Pergunnahs ...	47 2 0	45 0 0	92 2 0	75 39 0	16 3 0
	Total ...	94 32 7	382 21 2	477 13 9	413 3 12	64 9 13
Rajshahye.	Bograh	14 10 0	45 0 0	59 10 0	44 29 0	14 21 0
	Dinagepore	34 12 4	39 0 0	73 12 4	35 18 4	37 34 0
	Maldah	33 33 0	36 0 0	69 33 0	31 28 0	38 5 0
	Moorshedabad ...	60 7 0	96 0 0	156 7 0	68 3 0	88 4 0
	Pubna	6 0 0	15 0 0	21 0 0	13 15 0	7 25 0
	Rajshahye	17 20 11	36 0 0	53 20 11	30 24 11	22 36 0
	Rungpore	132 0 0	168 0 0	300 0 0	163 29 0	136 11 0
	Total ...	298 2 15	435 0 0	733 2 15	387 26 15	345 16 0
	Grand Total ...	2,505 3 4	3,282 31 2	5,787 34 6	3,571 31 1	2,216 3 5

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(RESOLUTION.)

REVENUE DEPARTMENT.

ABKAREE.

Fort William, the 16*th May* 1870.

READ a letter No. 9B dated the 7th January 1870, from the Board of Revenue, Lower Provinces, and the report on the administration of the excise department for the year 1868-69 submitted therewith.

2. *Section II., paragraphs* 2 *to* 6.—The results of the year afford evidence of successful administration. While the net revenue shows an increase of Rs. 3,59,461 over that of the preceding year, and of Rs. 5,01,832 over the average of the last six years, the percentage of charges is less than in the year immediately preceding.

3. The increase of revenue, as shown in the statement at page 4 of the report, is chiefly noticeable under the heads of country spirits, imported wines, tárí, páchwáí, and opium. A large decrease is found under the head of rum.

4. *Section III., paragraphs* 11 *and* 12.—The increase in the consumption of country spirits appears to have been, with a very few exceptions, general throughout the districts of the Lower Provinces, and the causes of such increase, though exceptional in such cases as Deoghur and Hazareebaugh, indicate, generally, improvement in the condition of the people, cheapness of food, salutary deterrent action by the revenue authorities against illicit traffic, and the gradual expansion and improved working of the central distillery system. This last is especially noticed in the districts of Midnapore, Maunbhoom, Burdwan, Balasore, and Cuttack. Want of supervision, resulting in prevalence of illicit distillation and loss of revenue, is prominently noticeable only in the Dinagepore district.

5. *Section III., paragraphs* 14 *and* 15.—The gradual substitution of country spirits for gánjá in two districts of the Presidency division is a favorable sign. It seems remarkable that in the neighbouring district of Jessore the process is reversed, by a larger recourse to the use of gánjá, and the Lieutenant-Governor will be glad to learn the result of the Board's further enquiries on the subject. It is observed from appendix A annexed to the report, that even in the Jessore district there has been no falling off in the consumption of country spirits, and the prosperity of the people and the cheapness of provisions have tended to promote the increase of the revenue under this head. At the same time, from other passages in the report for the year, there would appear to have been a general decrease in the revenue from gánjá, owing to the high prices prevailing from the short crop of the preceding year, and it would appear strange, if under such circumstances as the limited available quantities of this drug and its consequent high price, it should have been consumed to any large extent in the Jessore district.

6. *Sections IV., V., and VI.*—The Lieutenant-Governor notices the large increase in the importation of foreign wines, and the consequent increased collections from customs revenue under this head. With the exception of the year 1866-67, there has been a progressive increase during the last five years, though most marked in the year under review. The action of the Board is approved in the prohibition of different irregular practices, as noticed in paragraphs 24 to 30. The Lieutenant-Governor fears that in many districts Collectors are in the habit of disregarding the rule that licenses for the retail of

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opium are free to all respectable persons who wish to take out such a license. Facility of supervision and control may be assigned as the reason for inattention to the salutary rules on the subject; but it is overlooked that the creation of a monopoly, when competition is absent, tends directly to the injury of consumers, and compels them to resort to the use of contraband opium. The procedure at Bancoorah reported in the 31st paragraph is a case in point, and the Lieutenant-Governor is not aware of any rule which imposes upon acceptors of opium licenses the condition of taking a mádád license also.

7. The causes of fluctuation in rum, tárí, páchwáí, chárás, &c., do not require any special comment.

8. *Section VIII., paragraph* 36.—The decrease in the gánjá revenue is owing to the high-selling price of the drug, consequent on the scanty harvest in the producing tract in 1867-68. It is satisfactory to learn that the cultivators were recouped by an abundant crop in the year under review. It appears that several points in connection with this branch of the excise revenue are still under the consideration of the Board. Thus, though the entire quantity smuggled from the producing tract in the Rajshahye district is estimated not to exceed 15 maunds in the year, there are grounds for the belief that with more exertion on the part of the police, and stricter supervision from local officers, even this might be diminished. It is still reported that smuggling, to a small extent, is carried on by laborers migrating from Rajshahye to Purneah, which baffles detection, and the use of contraband gánjá appears still to affect the revenue in the Bograh district.

9. *Section IX., paragraphs* 49, 53, 56, 57, 60, *and* 68.—The revenue derived from opium, as before stated, shows a decrease, and this has in the main occurred in Assam. There is no reason to doubt the conclusions expressed by the Commissioner, that the enhancement of the land revenue, curtailment of expenses in the tea gardens, and the use of other forms of stimulants are the chief causes of this decrease. Though illicit trade in opium doubtless takes place, it would be hasty to suppose that in the last year it was excessive, and the two captures mentioned in paragraphs 53 and 56, and the orders issued by the Board in consequence will, it is trusted, have a beneficial effect. The Lieutenant-Governor desires that this subject may continue to meet with the closest attention of the district officers. This is especially necessary in connection with the regularly organized system which is said to prevail in the French settlement of Chandernagore, and the general prevalence of the practice in many districts of the Behar division. The Board will hereafter report on the subject of the alleged smuggling in Chintamun.

10. *Section X.*—It is satisfactory to learn that the special police are, on the whole, working well. It is of course impossible for the police to suppress smuggling in which the distillery mohurir connives; but there is, apparently, much inequality in the degree of activity displayed by the police in different districts, and the Inspector-General will be instructed to urge his subordinates to afford increased assistance to the department for the detection of illicit traffic. The fault is, however, not altogether with the police. Paragraph 78 of the report shows neglect on the part of the deputy collectors in charge of the excise, and the Lieutenant-Governor desires that he may be furnished with the names of those deputy collectors whose explanations, in the matter of neglect in visiting the outlying distilleries, do not appear satisfactory to the Commissioners and the Board.

11. The Lieutenant-Governor desires that a small quantity of the wine distilled from the jamun fruit may be sent down to the Chemical Examiner to Government, who will be requested to report on its properties.

12. The Lieutenant-Governor would request the attention of the Board of Revenue to the extreme length and details of tables II. to XVIII. attached to their report. Though valuable in themselves for record in the Board's office, it seems to the Lieutenant-Governor worthy of consideration whether they should form a part in the published report of the year. The

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cost of printing them must be very great, and is hardly compensated by the occasional reference to their contents. They would always be available among the Board's records when reference was desirable.

13. *Section XI.*—The Lieutenant-Governor observes that favorable mention is made of the exertions of the following officers:—

Commissioners.	Collectors.	Assistant Collectors.	Deputy Collectors, &c.
Mr. R. B. Chapman. „ C. T. Buckland. „ T. E. Ravenshaw. Colonel E. T. Dalton.	Mr. J. Westland. „ H. J. Reynolds. „ C. T. Metcalfe. „ J. B. Worgan. „ H. A. Cockerell. „ C. B. Garrett.	Mr. C. F. Magrath. „ H. J. Newbery. „ H. S. Cotton. „ J. F. Stevens.	Mr. J. Mackenzie. „ W. R. Pogson. „ F. H. Elphinstone. „ R. H. Renny. „ M. Little. „ W. R. Davies. „ C. W. Wilmot. „ W. Sarson. Baboo Tarruck Nath Mullick. „ Doorga Dass Chowdry. „ Kanti Chunder Chatterjee. „ Oma Churn Bannerjee. „ Hurro Chunder Ghose. „ Kedar Nath Pundit. „ Poran Chunder Newgee. „ Gunga Nund Mookerjee. „ Rakhal Dass Haldar. „ Gopaul Chunder Mitter.

14. The thanks of the Lieutenant-Governor are due to the Board for their careful supervision and management of the department.

By order of the Lieutenant-Governor of Bengal,

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

No. 1958.

EXTRACT (paragraph 10) of the above resolution, together with extracts (paragraphs 69 to 77 inclusive) of the Board's report, forwarded to the Inspector-General of Police for information and guidance.

No. 1959.

EXTRACTS (paragraph 11) of the above resolution, and (paragraph 80) of the Board's report, forwarded to the Chemical Examiner to Government for information, with a request that the required report may be submitted to Government.

No. 1960.

COPY of the above resolution forwarded to the officiating Secretary to the Board of Revenue, with reference to his letter No. 9B dated the 7th January.

By order of the Lieutenant-Governor of Bengal,

FORT WILLIAM,
The 16th May 1870.

J. G. CHARLES,

Offg. Under-Secy. to the Govt. of Bengal.

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REPORT

ON THE

FINANCIAL RESULTS

OF THE

EXCISE ADMINISTRATION

IN THE

LOWER PROVINCES,

For the year 1869-70.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1871.

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No. 96B.

FROM D. J. McNEILE, ESQ.,

Officiating Secretary to the Board of Revenue, L. P.,

TO THE OFFG. SECRETARY TO THE GOVERNMENT OF BENGAL,
REVENUE DEPARTMENT.

Fort William, the 22nd February 1871.

EXCISE.

SIR,

I AM directed by the Board of Revenue to submit herewith their report on the administration of the excise department, in the Lower Provinces, during the year 1869-70.

A. MONEY, ESQ., C.B.

2. In explanation of the delay which has occurred in drawing up this report, a memorandum is appended, showing the dates on which revised figures and explanations were received from certain districts.

I have the honor to be,

SIR,

Your most obedient servant,

D. J. McNEILE,

Officiating Secretary.

MEMORANDUM.

Deoghur	31st October 1870.
Calcutta	4th November 1870.
Pubna	5th November 1870.
Bhaugulpore	6th December 1870.
Nya Doomka	20th December 1870.

F. P.

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EXCISE ADMINISTRATION REPORT FOR 1869-70.

SECTION I.—PRELIMINARY.

THE annual statistics of the Excise Department are exhibited in the undermentioned tables :—

Table I.—Comparision of number of licenses in force, consumption of excisable articles, and revenue. Details are compared of the year immediately preceding, and of the quinquennial period anterior to the year of report.

Table I*a*.—Demands, collections, remissions, and balances of 1869-70.

Table I*b*.—Increases and decreases in quantity and revenue in 1868-69 and 1869-70.

Table I*c*.—Receipts and issues of opium in 1869-70.

Table I*d*.—Operation of penal provisions of the excise law.

Table I*e*.—Comparison of charges in 1868-69 and 1869-70.

2. Tables II. to XVIII. have been prepared this year as heretofore, but they have not been printed, agreeably to the orders contained in paragraph 12 of Government resolution on the Excise Administration Report for 1868-69.

SECTION II.—GENERAL.

3. The aggregate excise revenue and charges respectively are shewn below :—

PERIOD.	Gross revenue exclusive of cost of opium.	General charges.	Net revenue.	Percentage of charges.
	Rs.	Rs.	Rs.	Rs.
Average of 1864 to 1869 ...	56,25,592	3,72,422	52,53,170	6·6
In 1868-69 ...	60,84,374	3,95,007	56,89,367	6·5
In 1869-70 ...	58,95,644	3,94,904	55,00,740	6·7
Difference of the past two years...	—1,88,730	—103	—1,88,627	+·2

4. The gross revenue of 1869-70 exceeds the average of the preceding five years by Rs. 2,70,052. It will be seen from the subjoined statement that this favorable result is attributable to a considerable improvement under the heads of country spirits, imported wines, tari, pachwai, ganja, and opium, against which must be set the decrease in revenue from rum. The fluctuations under churrus, siddhi, &c., majum, mudut, chundu, and spirits used for arts are slight, and require no comment :—

ARTICLES.	REVENUE.		Increase.	Decrease.
	Average of five years.	For 1869-70.		
	Rs.	Rs.	Rs.	Rs.
I. Country spirits	14,02,391	15,95,338	1,92,947	.....
II. Rum	5,79,343	4,48,735	.....	1,30,608
II*a*. Beer	.....	5	5	.....
III. Imported wines	56,368	63,864	7,496	.....
IV. Tari	5,04,892	5,35,902	31,010	.....
V. Pachwai	1,13,131	1,32,390	19,259	.....
VI. Churrus	5,050	3,858	.....	1,192
VII. Siddhi, sabzi or bhang... ...	6,724	7,848	1,124	.....
VIII. Majum	2,435	2,238	.....	197
IX. Mudut	65,929	64,978	.....	951
X. Chundu	9,114	11,078	1,964	.....
XI. Spirits used for arts, &c. ...	1,717	2,274	557	.....
XII. Ganja	9,39,086	9,98,129	59,043	.....
XIII. Opium	19,39,412	20,29,007	89,595	.....
Total ...	56,25,592	58,95,644	4,03,000	1,32,948

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5. The average of the five years, 1864-69, includes the revenue for the period when the distress, caused by the scarcity, reduced the receipts in the Excise Department, and hence this average, compared with the revenue for 1869-70, shows generally an increase in the receipts of that year. The special reasons for the fluctuations under the several heads above noted, have been briefly explained in Appendix A.

6. The revenue of the past year, compared with that of the year 1868-69, is less to the extent of Rs. 1,88,730. The net differences between the figures of the past two years are specified below :—

Articles.	In 1869-70.	
	Increase.	Decrease.
	Rs.	Rs.
I. Country spirits	.....	70,566
II. Rum	.....	92,571
II*a*. Beer	5	.....
III. Imported wines	2,179	.....
IV. Tari	.....	1,355
V. Pachwai	3,442	.....
VI. Churrus	.....	612
VII. Siddhi, sabzi or bhang	578	.....
VIII. Majum	.....	9
IX. Mudut	3,998	.....
X. Chundu	922	.....
XI. Spirits used for arts, &c.	251	.....
XII. Ganja	30,118	.....
XIII. Opium	.....	65,110

7. Explanations of these differences are given in the appropriate sections of this report.

8. The percentage of aggregate charges on the collections amounts to 6·7 in 1869-70 against 6·5 in 1868-69. The difference is owing not to increase of charges during the year under review, which are less than those of the preceding year, as will be observed from Table I*e*., but to the diminished receipts of the year on which the percentage has been calculated.

9. The sum of Rs. 1,368 was remitted this year chiefly on account of the monthly tax due under the head of tari in the Patna division.

10. The balances at close of the year amounted to Rs. 14,681, the bulk of which, *viz*., Rs. 13,860, was outstanding on account of tari revenue in the Patna division. Of the last-mentioned sum Rs. 3,704 have been since collected, and the remainder is in course of realization. With a view to prevent the accumulation of arrears on the part of monthly license-holders, orders were issued by the Board in December 1869 to ensure the observance of the two rules which had been previously disregarded in the Patna division, in respect to selling the fermented tari licenses to the highest bidder, and to cancelling them immediately for non-payment of the monthly fee. There was scarcely time before the end of the year under report for the effect of these orders to become apparent.

Section III.—Country Spirits.

11. Compared with the results of 1868-69, the revenue under this head shows an increase of Rs. 63,251, against which there appears a decrease of Rs. 1,33,817, the net result being, as exhibited above, a decline in revenue to the extent of Rs. 70,566, representing a decreased consumption of 6,72,340 gallons.

12. The increase is apparent chiefly in the following districts for the reasons stated :—

Nowgong.—Opening of shops for the first time this year.

Seebsaugor.—Establishment of shops in the neighbourhood of tea gardens, the coolies of which are the principal consumers of the liquor.

Purnea and Mymensingh.—Close supervision.

Godda.—Opening of a new central distillery at Puria.

Doomka and Rajmehal.—Prosperous condition of the people.

24-*Pergunnahs and Rajshahaye.*—Prosperous condition of the people and strict supervision.

Pooree.—Prosperous condition of the people, and in consequence of a larger number of ships having visited the port for commercial purposes.

Midnapore.—Better working of the distillery system, and check on illicit distillation in the mofussil.

Tippera.—Installation of the Rajah of Hill Tippera, which brought a large number of foreigners into the district, and great number of marriages among the chamars (dealers in hide.)

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Maunbhoom.—Rich harvest, check on illicit distillation, and gradual developement of the distillery system.

Singbhoom, Cachar, and Sylhet.—Cheapness of the liquor.

Julpigoree.—Transfer of three thannahs from Rungpore, and the establishment of a central distillery.

Backergunge.—Less consumption of rum, and transfer of Chandia excise division from Bullooa.

Chumparun.—Active supervision and the punishment of certain negligent and dishonest abkaree officers. The Collector also attributes the result to cheapness of the mowah flower, which is produced in greater abundance in this district than in other districts of the Patna division, in consequence of the large tracts of forest which the district contains.

Dinagepore and Malda.—Suppression of illicit distillation, and as regards the latter district, owing also to some of the vendors of Dinagepore taking their supplies from the Malda sudder distillery, which is nearer to them.

Pubna.—Better administration and close supervision.

13. The bulk of the decrease occurs in the districts marginally named, and is attributed generally to dearness of provisions from the scarcity, and to the high price at which mowah flower, from which the spirit is made, was sold. It is stated that in Monghyr mowah was sold in 1869-70 at 20 seers and even 16 seers per rupee; whereas in 1868-69 its price was 1 maund 20 seers the rupee. The remaining deficit is observed chiefly in the following districts, and is ascribed to the causes mentioned below :—

Bhaugulpore.	Shahabad.
Monghyr.	Tirhoot.
Gya.	Hazareebaugh.
Patna.	Lohardugga
Sarun.	(Palamow.)

Luckimpore.—Establishment of shops for the sale of imported wines.

Deoghur.—Diminution of employment on the chord line of railway.

Burdwan.—Prevalence of epidemic fever.

Hooghly.—Prevalence of epidemic fever and stoppage of public works.

Bullooa.—Transfer of Chandia excise division to Backergunge.

Darjeeling.—Unrestricted sale of the fermented liquor called murwa, which, however, has been taxed from 1st January 1870.

Dacca and Furreedpore.—Greater consumption of rum in the former, and of imported spirits in the latter district.

Calcutta.—Same reason as for the decline under rum, *See* paragraph 23.

Jessore.—Impoverished condition of a portion of the people consequent upon the two cyclones which occurred during the year.

14. The Commissioner of Chota Nagpore adduces an additional reason for the decrease in Hazareebaugh, *viz.*, the dishonesty of the distillery officers. One distillery mohurir has been punished for fraudulent practices in that district. Two other distillery officers belonging to other districts have also been dismissed for malpractices. The Board have already fully reported their reasons for believing that the revenue from country spirits, under the central distillery system, suffers largely from the dishonesty of distillery officers. They have pointed out to the local officers that decrease in excise revenue is often owing to connivance and understanding between the distillery officers and the abkars, by which the liquor is taken out of the distillery without paying duty, and they have impressed upon them the necessity of great watchfulness and constant visits to the distilleries, and examination of the distillery books.

15. In Bancoora the revenue has diminished to the extent of Rs. 247, from the establishment of rival shops in that portion of the town of Bancoora which lies within the Maunbhoom district, where the rate of duty, after the equalization of rates at 1 Re. 8 As. in the two districts, referred to in paragraph 16 of the Board's excise report for 1868-69, was further reduced at the recommendation of the Commissioner to 1 Re. per gallon, whereas the rate in force in the Bancoora district has been maintained at 1 Re. 8 As. per gallon. The Board are in correspondence with the Commissioners of Burdwan and Chota Nagpore as to the propriety of equalizing the rates of duty payable by shops in both districts contiguous to the Bancoora station.

16. To meet the great demand for country spirits in the Maunbhoom district, the establishment of five additional distilleries, at places where they are likely to be remunerative, has been sanctioned.

17. The rate of duty on country spirits has been raised from 1 Re. 8 As. to 2 Rs. per gallon in the districts of Bhaugulpore, Bogra, Dinagepore, Malda, Pubna, Rajshahye, Rungpore, and at the Raneegunge distillery in Burdwan, and from 1 Re. to 1 Re. 8 As. per gallon at the Gurbetta distillery in Midnapore. A proposal for raising the duty in the several districts of the Patna division is now under consideration.

18. The distillery fee in the Purnea district has been raised from six pie to two annas per gallon, and the Board have now under consideration a proposition for fixing the distillery fee in all districts at the last mentioned amount, subject to reduction of the rate under special circumstances in any particular district.

19. A special report on the working of the central distillery system in Bengal has been submitted to Government, and the Board await an answer on the general question before

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taking any action with regard to the proposals for abolishing that system and substituting outstills in some parts of Bengal. A proposal for the introduction of outstills in the Palamow sub-division of the Lohardugga division is now before Government.

Section IV.—Rum, Beer, and Imported Wines.

20. The revenue from spirits manufactured in the English method, or rum, the consumption of which has diminished from 1,51,202 gallons in 1868-69, to 1,21,380 gallons in 1869-70, exhibits an increase of Rs. 3,211, and a decrease of Rs. 95,782, leaving the loss at Rs. 92,571.

21. The increase occurred principally in Kamroop from the suppression of outstills in that district from 1st August 1869. The Board recommended the re-opening of these Kamroop outstills under the circumstances explained in their letter to Government, No. 483B, dated 29th October 1870, and the proposition has been sanctioned by Government.

22. The decrease under rum is apparent in the 24-Pergunnahs, owing chiefly to the departure of brickfield coolies and some regiments from Barrackpore; in Cachar owing partly to the low price of country spirits, and partly to the duty on the quantity imported having been paid this year in Calcutta; and in Sylhet and Hooghly, to the preference given to country spirits.

23. The falling off is heaviest in Calcutta, amounting to Rs. 85,794, and appears due to stricter police vigilance over after-hour sales, and to the importation of a large quantity of inferior brandy, which was sold at a price cheaper than rum. The last-mentioned cause seems to have greatly affected the sale of rum; the importation of brandy being very large, as will be seen from paragraph 26 of this report. The loss, however, has been counterbalanced by the increase under customs duty, as exhibited in that paragraph, and the revenue has also since improved by the extension of the hour of sale from sun set to 9 P.M. sanctioned in Government order No. 869, dated 7th March 1870. The disturbing influences mentioned in the last paragraph, upon the receipts in Calcutta during the year, were too small seriously to affect the general result.

24. The sum of Rs. 5 entered under the heading "Beer" was realised as license fee for a brewery which was established experimentally at Darjeeling, but which having proved a failure has been shut up by the proprietor.

25. The revenue from imported wines has increased in the following districts, *viz.*, in Hooghly, Burdwan, Mymensingh and the 24-Pergunnahs, from the greater demand for those wines; in Nuddea, from successful prosecutions for illicit sale; and in Chittagong from a greater number of foreign vessels visiting the port. On the other hand, there occurs a decrease in Backergunge from the closure of certain shops which were unprofitable.

26. The proceeds of customs revenue from imported wines during the past five years are noted below:—

	No. of imperial gallons.	Revenue, Rupees.
1865-66	2,43,145	2,43,096
1866-67	2,11,952	2,13,397
1867-68	2,35,091	2,57,832
1868-69	3,19,714	3,21,973
1869-70	3,17,604	3,24,484

The above figures are exclusive of duty on spirits, including brandy, &c., which were imported as shown below:—

During	Number of gallons.	Revenue, Rupees.
1868-69	2,57,362	7,65,033
1869-70	3,31,150	8,20,501

Section V.—Tari and Pachwai.

27. The improvement under the head of tari revenue is ascribed in Hazareebaugh to the discontinuance of the order for realizing three-fourths of the annual demand during the first quarter of the year; in Chumparun, Sarun, and Monghyr to the cheapness of the article, as compared with country spirits.

28. The falling off in the tari revenue in Bhaugulpore was caused by the enhanced rent which the *passees* had to pay for date and palm trees; in Rajmehal, by the exemption from taxation of toddy extracted for home consumption, upon which a duty had been for some time irregularly levied; in Calcutta, by the closure of shops by the Magistrate's orders; in Gya, by the poverty of the *passees* from the scarcity; and in Patna, by the mismanagement of two tehsildars, whose services have been dispensed with.

29. As regards the licenses for the sale of fermented tari in the Patna division, the Board have fixed the minimum monthly fee for them at one rupee, and directed that the shops be given to the highest bidder at that upset, and that in default of payment of the fee, the licenses be quashed forthwith, and the shops put up again to auction.

30. The increase under pachwai is attributed in Deoghur to the closure of the Nullah distillery. The Board believe that the increase in this and other excisable articles is due to the favorable conditions under which they compete with country spirits, wherever the sudder

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distillery system is in operation. In Darjeeling it is due to the sale of murwa liquor, whether fermented or not, having been placed under Government order No. 4226, dated 7th December 1869, on the same footing as that of tari or pachwai.

31. The decrease under the same head occurs in Hooghly from the closure of shops owing to sickness and epidemic fever, and in Sylhet from the abolition of the tax which used to be irregularly levied on puchwai brewed for home consumption.

Section VI.—Churrus, Sidhi, Majum, Mudut and Chundu.

Articles.	Increase.	Decrease.
	Rs.	Rs.
Churrus	...	612
Sidhi	578	...
Majum	...	9
Mudut	3,998	...
Chundu	922	...
	5,498	621
Deduct ...	621	...
Net ...	4,877	

32. The revenue from these articles shows a net increase of Rs. 4,877 as noted on the margin. The small amounts under the head of increase or decrease call for no special remarks.

33. It will be seen from paragraph 31 of the Board's Excise Administration Report for 1868-69, that the Commissioner of Burdwan expressed his opinion against the combination of mudut and opium licenses, but subsequently he recommended the repeal of rule 2, section 15, page 74 of the Board's rules, prohibiting Collectors from requiring opium-vendors to take out mudut or chundu licenses, unless they wish to do so. The Board have informed him that his proposal cannot be entertained.

Section VII.—Methylated Spirits.

34. There was a slight improvement of Rs. 251 in the revenue derived from these spirits in Calcutta, the demand for which was greater this year.

Section VIII.—Ganja.

35. The net results of the year show that the consumption of this article has augmented to the extent of 227 maunds 26 seers 3 chittacks, and the revenue has advanced by Rs. 30,118. It appears that the consumption both of chur and round ganja has declined, but that of flat ganja has increased. The receipts from license fees have likewise advanced.

36. Various reasons are given by local officers for the increased consumption of this drug; the Board believe the real cause to be the comparatively unsuccessful competition of country spirits.

37. The decrease under this head has occurred in the following districts for the reasons mentioned:—

Monghyr and Shahabad.—Less exportation to the North-Western Provinces.
Rajshahye.—Non-exportation to the North-Western Provinces.
Hooghly.—Epidemic fever from which many of the consumers have died.
Bullooa.—Transfer of the Chandia excise division to Backergunge.
Tippera.—The cultivators, the chief consumers of the drug, having purchased less this year in consequence of a fall in the price of rice, and therefore of their profits as grain-sellers.
Calcutta.—Rise in the price of the article.
Gya.—Poverty of the people from the scarcity.
Jessore.—Poverty of the people from the cyclones.
Rungpore.—Transfer of three thannahs to Julpigoree.

38. The falling off in the Chittagong district is attributed by the Collector to the indifferent quality of the ganja imported. A new golah was licensed during the year in furtherance of the object suggested in paragraph 39 of the Board's Excise Administration Report for 1868-69, but there has been no opportunity for cancelling the licenses of dealers failing to supply customers, as no case of refusal has been brought to notice.

39. The Commissioner reported the seizure of 1 maund 8 seers of illicit ganja at Chittagong during the year, after it had been landed from a native ship from Madras. Special inquiries were made by the Board into the matter, and they have been informed by the Madras Board of Revenue, that ganja is grown in that presidency in insignificant quantities, chiefly in gardens and back-yards; that there are no restrictions either as to its growth or sale; and that probably the article smuggled into Chittagong had been originally imported into Madras from the Nizam's territory.

40. The Commissioner has also reported that smuggling from Madras is exceptional, and he sees no grounds for supposing that the wholesale vendors procure it. The Magistrate and the Collector of Customs, Chittagong, have been requested to exercise the utmost vigilance as regards smuggling.

41. The Board have ascertained from the Excise Superintendent of Calcutta that Madras ganja is not similarly smuggled into the Calcutta market.

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42. The question of raising the duty on ganja, referred to in paragraph 47 of the Board's Excise Administration Report for 1868-69, will, with reference to the increase in consumption during the year under report, be taken into fresh consideration, and the result will be reported in due course.

Section IX.—Opium.

43. The consumption of this article has fallen off this year to the extent of 113 maunds 30 seers and 4 chittacks, entailing a loss of Rs. 65,110 in the gross revenue, notwithstanding the increase apparent in the following districts, owing to the causes assigned against each :—

Monghyr.—Detection of smuggling in the town of Monghyr and its neighbourhood.
Chittagong.—Larger sales owing to greater demand from Arracan, and facilities for smuggling the drug across the border.
Balasore.—Effectual supervision of the police and improved condition of the people.
Cuttack.—Restoration of the district from famine, and demand in the Tributary Mehals.
Mymensingh.—Introduction of the drug among the jungly tribes on the borders of the district.
24-*Pergunnahs.*—Greater excise vigilance and cheapness of food.
Dinagepore.—Strict supervision.

44. The bulk of the decrease occurs in Assam, where it will be seen from the following comparative statement, the consumption of the article has diminished by 138 maunds 38 seers 15 chittacks, involving loss of revenue to the extent of Rs. 1,22,297:—

Districts.	1868-69.		1869-70.		Decrease.	
	Quantity.	Proceeds.	Quantity.	Proceeds.	Quantity.	Proceeds.
	M. S. C.	Rs.	M. S. C.	Rs.	M. S. C.	Rs.
Kamroop ...	337 11 0	2,96,802	307 19 0	2,70,578	29 32 0	26,224
Durrung ...	241 14 0	2,12,388	226 3 0	1,98,946	15 11 0	13,442
Nowgong ...	299 38 0	2,63,956	284 8 0	2,50,096	15 30 0	13,860
Seebsaugor ...	508 5 15	4,47,171	465 3 0	4,09,266	43 2 15	37,905
Luckimpore ...	350 27 0	3,08,594	315 24 0	2,77,728	35 3 0	30,866
Total ...	1,737 15 15	15,28,911	1,598 17 0	14,06,614	138 38 15	1,22,297

45. The causes of the decline are explained at length in the accompanying copy of a special report* received from the Commissioner, who has been informed that the Board, so far from regretting, rejoice at the decrease in the consumption of the drug if the causes assigned be the real causes of the falling off in the revenue, and if it be not attributable to illicit manufacture or evasion of excise rules and restrictions, for it is not the wish of the Board to force the sale of opium and keep it up to its maximum.

* No. 117T, dated 15th June 1870.

46. The decrease in Bullooa is attributable to the transfer of the Chandia division; in Singbhoom, to discontinuance of supply to Keonjhur; in Backergunge and Jessore, to the distress caused by the cyclone; and in Cachar, to three causes *viz.*—*first*, disuse of the drug by Mahomedans under the influence of the puritan or ferazee movement; *second*, absence of any great jungle-clearing operations; *third*, substitution of spirits in the place of opium.

47. In Dacca the falling off is owing to a decrease in the sale of the drug to the Chinese and Arracan Mug merchants and sailors, in consequence of a smaller number of their vessels having visited the port at Naraingunge. It appears that an exceptional practice exists in the district in regard to the supply of opium to these men, each of whom is allowed to purchase one seer of the drug on his departure from the port. The practice is alleged to lead to malpractices, but the Board have called for further information before complying with the Commissioner's recommendation for its abolition.

48. The decrease in Furreedpore is attributed among other causes to rule 10, page 74, Board's Rule prohibiting the sale of less than one cake at a time, in consequence of which some petty shop-keepers are stated to have shut up their shops. The Collector recommended the relaxation of the rule, but the Board saw no grounds for the change.

49. In the district of Hooghly the falling off has occurred chiefly in the Serampore sub-division, and the sub-divisional officer complains that he has to contend with smuggling to and from the French settlement of Chandernagore. In a recent case of opium-smuggling two men were caught at the Chandernagore railway station, and it was elicited in the course of the investigation into the case, that three of their associates had escaped into Chandernagore. A special report of this case has been called for from the Commissioner.

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50. The revenue from opium in the Patna division continues small, though a considerable advance upon the receipts of the previous year is reported, *i.e.*, Rs. 4,496 against Rs. 2,750.

51. Referring to the consumption of opium in Chota Nagpore during the year under report, as indicated on the margin, the Commissioner remarks that in Hazareebaugh, where opium cultivation on account of Government is largely carried on, there must be illicit sale. With reference to the introduction of the cultivation in the Lohardugga and Maunbhoom districts commenced last year, the Board have impressed on the Commissioner the necessity for maintaining a careful watch from the outset to check the illicit sale of opium in the districts alluded to.

Consumption.	Mds.	Srs.
Lohardugga ...	... 6	13
Maunbhoom ...	... 6	20
Singbhoom ...	... 4	29
Hazareebaugh ...	... 0	35

52. As regards the question of the smuggling of opium into Arracan, the Board have already expressed their opinion in favour of the equalization of the price in Burmah to the rate (Rs. 22 a seer) which prevails in nearly all the districts of Bengal; the withdrawal of restrictions as to the quantity sold in Arracan, and of the prohibition against the purchase of the drug in Chittagong; and the abolition of the farming system in that province.

53. The Board have now before them a proposal for raising the price of abkaree opium within the districts of the Presidency and the Burdwan divisions, but they have deferred passing orders on the subject pending the receipt of a reply from Government to their letter No. 2685B, dated 26th April 1869.

Section X.—Miscellaneous.

54. From Table I*d*, it will be seen that out of 1,824 persons arrested during the year for breaches of the excise law, 1,477 were convicted, and 376 imprisoned. The arrests and convictions were largest in number in the Bhaugulpore, Burdwan, Chota Nagpore, Patna, and Presidency divisions; and smallest in the Cooch Behar, Dacca, and Assam divisions.

55. Out of 216 persons arrested, 190 were convicted in the Burdwan division. This, the Commissioner observes, is creditable to the exertions of the police and excise officers.

56. In Chota Nagpore 280 persons were arrested and 221 were convicted. The Commissioner remarks that these returns show that the police have not been inactive; but all the officers represent that the repression of smuggling in the hill country, where the villages are scattered, is almost hopeless. The material is at hand; the implements are easily procured, and the chance of detection is very slight.

57. The Commissioner of Dacca states that a large number of persons was convicted, especially in Cachar, owing to the more energetic and vigilant action taken during the year by police and excise officers.

58 As regards the excise prosecutions in the Presidency division, the Commissioner notes that they were apparently for selling spirituous liquors, &c., at illegal hours and other infringements of excise rules. In one case in Calcutta an illicit still worked in the heart of the town in the house of a wealthy Armenian inhabitant was seized on information obtained. The case was prosecuted before the Magistrate, who convicted the defendants, and fined them to the amount of Rs. 500. None of the remaining cases are of any importance.

59. The Dinagepore excise officers appear to have used no discretion in making arrests, as in 36 arrests only 8 persons were convicted. The Collectors of Bogra and Malda speak in favorable terms of the police and excise officers of their districts, stating that they did their work as preventive officers more satisfactorily than in the preceding year.

60. The total amount of fines imposed in excise cases during the year was Rs. 43,904, of which Rs. 23,032 were realized. The sum of Rs. 16,206 was distributed under the provisions of the law to informers and apprehenders, while the rewards disbursed specially under the Board's orders amounted to Rs. 690, the major portion of which was paid in the Monghyr and Sarun districts. It appears that in excise cases rewards have not always been paid promptly in the Dacca division, nor in the Monghyr district. The attention of the district officers concerned has therefore been called to rule 3, section 18, chapter V, page 81, Board's Rules, and they have been requested to see that rewards are paid in future as soon as possible.

61. With a view to detect and suppress illicit dealings in excisable articles, the Board had approved of the proposal made by the Inspector-General of Police to detach police officers specially to each sudder distillery circle to act for the purpose in concert with the excise officers, and the plan was introduced experimentally in the Presidency, Bhaugulpore, Orissa, and Dacca divisions. From the reports received on the working of this scheme, it appeared that the experiment was not worth its cost, and that it had not led to any increase in the excise revenue in the above divisions. Accordingly the plan has been abandoned.

62. Generally speaking, the work of visiting distilleries was performed satisfactorily during the year under report; wherever necessary, the attention of the excise officers has been drawn to rule 45, page 71 of the Board's Rules.

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Section XI.—Merits of Officers.

63. The following officers are reported as deserving of favorable mention for their efficient management of the excise department.

Collectors and Deputy Commissioners.

Mr. J. P. Grant.
„ H. J. Reynolds.
„ J. D. Ward
„ D. J. McNeile.
„ W. Ward.
„ V. T. Taylor.
„ J. B. Worgan.
Col. H. M. Boddam.
Mr. C. T. Metcalfe.
„ S. C. Bayley.
„ C. B. Garrett.
„ A. LeClay.
„ W. R. Larminie.
„ E. J. Barton.
„ J. Tweedie.

Assistant Collectors.

Mr. G. Toynbee
„ H. L. Johnson
„ J. H. Newberry.
Mr. J. G. S. Hodgkinson.
„ C. F. Magrath.

Uncovenanted Officers.

Mr. J. Mackenzie.
„ F. H. Elphinstone.
„ L. Roberts.
„ C. E. Bailey.
„ W. Sarson.
„ A. W. Cochran.
„ W. R. Pogson.
„ A. C. Wright.
„ M. Little.
„ W. M. Smith.
Baboo Gopaul Chunder Doss.
„ Tariney Persaud Roy.
„ Lukhy Kant Roy.
Baboo Ram Churn Bose.
„ Dwarka Nath Sen.
„ Kali Prosono Chowdry.
„ Uma Churn Banerjee.
„ Kanti Chunder Chatterjee.
„ Gunganund Mookerjee.
„ Bemolanund Mookerjee.
„ Ramsunker Sen.
„ Tarruck Nath Mullick.
„ Doorga Doss Chowdhry.
„ Madhub Chunder Moitra.
„ Hurree Churn Ghose.
„ Mothoora Nath Banerjee (since dead.)

64. The Board have pleasure in recording their approbation of the zeal and efficiency with which the Commissioners, Mr. Simson and Colonel Dalton, have supervised the working of the excise department in their respective divisions during the year.

Offg. Secretary.

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TABLE I.—*Comparative Statement of Consumption and Revenue.*

Spirit or Drug.	Number of Licenses issued annually.			Annual Consumption.			Average Revenue of the five years, 1864-69.		
	Average of five years 1864-69.	In 1868-69.	In 1869-70.	Average of five years, 1864-69.	In 1868-69.	In 1869-70.	License fees.	Duty.	Total.
1	2	3	4	5	6	7	8	9	10
				Gross Gallons.	Gross Gallons.	Gross Gallons.	Rs.	Rs.	Rs.
I. Country Spirits ... ... (a) Fixed duty ...	4,891	5,329	5,582	32,72,128	38,30,827	31,58,487	1,43,822	10,69,934	D.F. 68,649 12,13,806
(b) Monthly tax ...	1,112	281	300	.....	.....	.....	1,19,936	.....	1,19,936
Total I. ...	6,003	5,610	5,882	.....	.....	.....	2,63,758	10,69,984	14,02,391
II. Spirit Manufactured in India in the English method ... ... (a) Wholesale ...	18	27	30	157	118	161	276	38	314
(b) Retail	777	746	746	1,61,742	1,51,084	1,21,219	94,885	4,84,144	5,79,029
Total II. ...	795	773	776	1,61,899	1,51,202	1,21,380	95,161	4,84,182	5,79,343
IIa. Beer	.....	.....	1	.....	.....	.....	.....	.....	.....
III. Imported Spirituous and Fermented Liquors ... ... (a) Wholesale ...	140	160	162	.....	.....	.....	2,348	.....	2,348
(b) Hotel Retail ...	77	76	84	.....	.....	.....	10,840	.....	10,840
(c) Steamer Retail ...	1	1	8	.....	.....	.....	6	.....	6
(d) General Retail ...	522	628	646	.....	.....	.....	43,174	.....	43,174
Total III. ...	740	865	900	.....	.....	.....	56,368	.....	56,368
IV Tari ... ... (a) Fermented ...	13,470	18,948	18,989	.....	.....	.....	5,02,096	.....	5,02,096
(b) Unfermented ...	2,868	3,107	3,340	.....	.....	.....	2,796	.....	2,796
Total IV. ...	16,338	22,055	22,329	.....	.....	.....	5,04,892	.....	5,04,892
V. Pachwai	1,410	1,542	1,655	.....	.....	.....	1,13,131	.....	1,13,131
VI. Churrus	85	86	81	.....	.....	.....	5,050	.....	5,050
VII. Sidhi, sabzi or bhang	160	173	181	.....	.....	.....	6,724	.....	6,724
III. Majum	64	68	60	.....	.....	.....	2,435	.....	2,435
IX. Mudut	626	617	579	.....	.....	.....	65,929	.....	65,929
X. Chundu...	84	89	117	.....	.....	.....	9,114	.....	9,114
XI. Spirits used for arts, &c.	19	19	19	9,196	10,797	12,137	.....	1,717	1,717
				Mds. S. C.	Mds. S. C.	Mds. S. C.			
XII. Ganja ... ... (a) Chur or rora ...	.....	.....	.....	53 9 7	26 0 8	7 5 4	.....	8,516	8,516
(b) Round	.....	.....	.....	1,291 37 10	1,258 35 9	1,231 21 13	.....	1,55,035	1,55,035
(c) Flat	.....	.....	.....	7,383 33 2	7,857 2 1	8,127 29 11	.....	5,91,052	5,91,052
(d) Gurzat	.....	.....	.....	17 15 8	30 7 0	33 14 9	.....	455	455
Total XII. ...	4,414	4,482	4,863	8,746 15 11	9,172 5 2	9,399 31 5	1,84,028	7,55,058	9,39,086
XIII. Opium	8,679	9,077	9,354	3,478 31 6	3,565 11 0	3,451 20 12	.....	Net, deducting cost of Opium. 19,39,412	19,39,412
						Grand total...	13,06,590	42,50,353	56,25,592

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Spirit or Drug.	1868-69. Rate of: License fee, Annual.	1868-69. Rate of: Duty.	1868-69. Revenue: License fees.	1868-69. Revenue: Duty.	1868-69. Revenue: Total.	1869-70. Rate of: License fee, Annual.	1869-70. Rate of: Duty.	1869-70. Revenue: License fees.	1869-70. Revenue: Duty.	1869-70. Revenue: Total.
	11	12	13	14	15	16	17	18	19	20
	Rs.	Per gallon, L. P. Rs.		Rs.	Rs. D.F. 88,691	Rs.	Per gallon, L. P. Rs.		Rs.	Rs. D.F. 77,915
I. Country Spirits ... (a) Fixed duty ...	...	.....	1,66,487	13,72,553	15,39,040	.....	.....	1,80,862	12,92,489	14,73,351
(b) Monthly tax ...	...	.....	38,173	.....	38,173	.....	.....	44,072	.....	44,072
Total I. ...	...	.....	2,04,660	13,72,553	16,65,904	.....	.....	2,24,934	12,92,489	15,95,338
II. Spirit manufactured in India in the English method. (a) Wholesale ...	16	3	432	.....	432	16	3	480	129	609
(b) Retail ...	...	3	91,196	4,49,678	5,40,874	.....	3	91,608	3,56,523	4,48,126
Total II. ...	...	.....	91,628	4,49,678	5,41,306	.....	.....	92,088	3,56,652	4,48,735
IIa. Beer	...	.....	.....	.....	.....	.....	.....	5	.....	5
III. Imported Spirituous and fermented liquors ... (a) Wholesale ...	16	.....	2,544	.....	2,544	16	.....	2,592	.....	2,592
(b) Hotel retail ...	100	.....	10,717	.....	10,717	100	.....	10,082	.....	10,082
(c) Steamer retail ...	16	.....	32	.....	32	16	.....	128	.....	128
(d) General retail ...	48	.....	48,392	.....	48,392	48	.....	51,062	.....	51,062
Total III. ...	...	.....	61,685	.....	61,685	.....	.....	63,864	.....	63,864
IV. Tari ... ... (a) Fermented ...	...	.....	5,34,149	.....	5,34,149	.....	.....	5,32,578	.....	5,32,578
(b) Unfermented ...	1	.....	3,108	.....	3,108	1	.....	3,324	.....	3,324
Total IV. ...	...	.....	5,37,257	.....	5,37,257	.....	.....	5,35,902	.....	5,35,902
V. Pachwai	...	.....	1,28,948	.....	1,28,948	.....	.....	1,32,390	.....	1,32,390
VI. Churus	...	.....	4,470	.....	4,470	.....	.....	3,858	.....	3,858
VII. Sidhi, sabzi or bhang	...	.....	7,270	.....	7,270	.....	.....	7,848	.....	7,848
VIII. Majum	...	.....	2,247	.....	2,247	.....	.....	2,238	.....	2,238
IX. Mudut	...	.....	60,980	.....	60,980	.....	.....	64,978	.....	64,978
X. Chundu	...	.....	10,156	.....	10,156	.....	.....	11,078	.....	11,078
XI. Spirits used for arts, &c.	...	10 per cent. *ad valorem*.	.....	2,023	2,023	.....	10 per cent. *ad valorem*.	.....	2,274	2,274
XII. Ganja ... ... (a) Chur or rora ...	48	Per seer. Rs. 4	.....	4,162	4,162	48	Per seer. Rs. 4	.....	1,142	1,142
(b) Round		" 3	.....	1,51,064	1,51,064		" 3	.....	1,47,786	1,47,786
(c) Flat		" 2	.....	6,28,565	6,28,565		" 2	.....	6,50,222	6,50,222
(d) Gurzat		Ans. 8	.....	602	602		Ans. 8	.....	667	667
Total XII. ...	...	.....	1,83,618	7,84,393	9,68,011	.....	.....	1,98,312	7,99,817	9,98,129
XIII. Opium	...	Fixed price per seer. Rs. 16, 18, 20 & 22	.....	Net, deducting cost of opium. 20,94,117	20,94,117	.....	Fixed price per seer. Rs. 16, 18, 20 & 22	.....	Net, deducting cost of opium. 20,29,007	20,29,007
		Grand total ...	12,92,919	47,02,764	60,84,374			13,37,490	44,80,239	58,95,044

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TABLE I.—*Demand, Collections, Remissions, and Net Balances during the year* 1869-70.

Spirit or Drug.	Demand.			Collections.			Remissions.	Net balances.		
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		Arrear.	Current.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Country spirits	59	15,95,358	15,95,417	59	15,95,279	15,95,338	.....	.....	79	79
II. Spirit manufactured in India in the English method ...	.....	4,48,735	4,48,735	.....	4,48,735	4,48,735	.....	.....	.....	.....
IIa. Beer	.....	5	5	.....	5	5	.....	.....	.....	.....
III. Imported wines and spirits	41	63,823	63,864	41	63,823	63,864	.....	.....	.....	.....
IV. Tari	11,427	5,40,190	5,51,617	9,561	5,26,341	5,35,902	1,321	626	13,768	14,394
V. Pachwai	592	1,31,842	1,32,434	549	1,31,841	1,32,390	43	.....	1	1
VI. Churrus	16	3,844	3,860	16	3,842	3,858	.....	.....	2	2
VII. Sidhi, sabzi or bhang	15	7,836	7,851	14	7,834	7,848	.....	1	2	3
VIII. Majum	11	2,232	2,243	11	2,227	2,238	.....	.....	5	5
IX. Mudut	432	64,747	65,179	428	64,550	64,978	4	.....	197	197
X. Chundu	64	11,014	11,078	64	11,014	11,078	.....	.....	.....	.....
XI. Spirits used for arts, &c.	.....	2,274	2,274	.....	2,274	2,274	.....	.....	.....	.....
XII. Ganja	40	9,98,089	9,98,129	40	9,98,089	9,98,129	.....	.....	.....	.....
XIII. Opium	.....	30,29,942	30,29,942	.....	30,29,942	30,29,942	.....	.....	.....	.....
XIV. Miscellaneous	.....	96	96	.....	96	96	.....	.....	.....	.....
Total ...	12,697	69,00,027	69,12,724	10,783	68,85,892	68,96,675	1,368	627	14,054	14,681

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TABLE I*b*.—*Increases and Decreases shown in Table I.* 1869-70 *as compared with* 1868-69.

1	2	3	4	5
ARTICLE.	QUANTITY CONSUMED.		REVENUE.	
	Increase.	Decrease.	Increase.	Decrease.
	Gross Gallons.	Gross Gallons	Rupees.	Rupees.
I. Country spirits	.....	6,72,340	.....	70,566
II. Spirit (Eng. &c., in India)	.....	29,822	.....	92,571
II*a*. Beer	.....	.....	5	.....
III. Imported wines, &c.	.....	.....	2,179	.....
IV. Tari	.....	.....	.....	1,355
V. Pachwai	.....	.....	3,442	.....
VI. Churus	.....	.....	.....	612
VII. Sidhi, sabzi or bhang...	.....	.....	578	.....
VIII. Majum	.....	.....	.....	9
IX. Mudut	.....	.....	3,998	.....
X. Chundu	.....	.....	922	.....
XI. Spirits used for arts, &c.	1,339	.....	251	.....
	Mds. S. C.	.....	30,118	
XII. Ganja (all sorts)	227 26 3	Mds. S. C.		.....
XIII. Opium (net revenue)	.....	113 30 4	.....	65,110
XIV. Miscellaneous	.....	.....	.....	391
Total ...	.....	.....	41,493	2,30,614

TABLE I*c*.—*Opium.*

1	2	3	4	5
Balance in store at close of last year	Received this year.	Total to be accounted for.	Issued this year.	Remains balance.
Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.	Mds. S. C.
2,215 37 5	2,593 26 0	4,809 23 5	3,451 20 12	1,357 28 8*

* Exclusive of 10 seers stolen from Nowgong Treasury,
4 „ struck off under Board's orders from Seebsaugor accounts,
and 0-1 chittack lost by dryage in Nuddea.

Total ... 14-1

TABLE I*d*.—*Arrests, Convictions, &c.*

1	2	3	4	5	6	7	8
With the assistance of	No. OF PERSONS			AMOUNT OF			Amount disbursed as *rewards* under Board's orders.
	Arrested.	Convicted.	Imprisoned.	Fines imposed.	Fines realized.	Fines, &c, distributed under Section 76, Act XXI. of 1856.	
				Rs.	Rs.	Rs.	Rs.
Police Officers ...	1,404	1,172	321	33,413	17,783	12,038	565
Excise ditto ...	420	305	55	10,491	5,249	4,168	125
Total ...	1,824	1,477	376	43,904	23,032	16,206	690

TABLE I*e*.—*Comparative Statement of charges in the Excise Department.*

ITEMS.	IN	
	1868-69.	1869-70.
	Rs.	Rs.
1. Salary of the excise office establishment	45,927	46,093
2. Travelling allowance ditto ditto	2,425	2,353
3. Salary of the mofussil establishment	1,92,859	1,91,650
4. Ditto of the establishment at head-quarters	46,387	43,251
5. Proportion of the salary of the *deputy collector* who manages the excise department under the Collector, calculated with reference to the share of his time employed in the work	53,473	53,517
6. Ditto Ditto *of his establishment*, similarly calculated	2,585	2,204
7. Cost of opium to the department	10,33,913	10,00,935
8. Cost of thermometers, measuring glasses, and hydrometers	5,691	2,636
9. Contingent charges debitable to excise (such as construction and repairs of public distillery buildings, &c., &c.,)	37,628	46,529
10. Cost of conveying opium, (charges disbursed, whether at the presidency or in the district) ...	8,632	6,871
Total ...	14,28,920	13,95,839

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From Colonel William Agnew, Officiating Commissioner of Assam, to the Officiating Secretary to the Board of Revenue, Lower Provinces,—(No. 117T, dated Camp Seebsaugor the 15th June 1870.)

Referring to your letter No. 33B, dated 7th of March, I have the honor to state, that the result of the inquiry made in respect to the cause of the decline in revenue from excise opium, has elicited from Deputy Commissioners the following answers :—

Kamroop.—Majors Comber and Lamb both hold the opinion that the better classes of the Assamese are gradually discarding opium for spirits, while the lower orders have reduced their consumption, owing to the enhancement of the rates of assessment.

Durrung.—The reasons assigned by Captain Walcott are, that the costliness of the drug has deterred parents from giving their children the means of acquiring the habit of consuming opium, a practice that every child learnt in Assam when there was no restriction placed upon the cultivation of the plant and preparation of the drug, and that it is estimated about 2,000 confirmed opium consumers were carried off last year from cholera. The enhanced rates of assessment, and the fact that so much less money is spent in the province by tea planters than was the case when the sale of opium reached its maximum, are also assigned as reasons for its less prevalent use now.

Seebsaugor.—Captain Campbell says he ascribes the diminished consumption to enhancement of rates, losses caused by the cattle plague, curtailment of public works, and stagnation in tea planters' operations, all causes that have tended to exhaust the surplus cash of the people. He is also of opinion that fewer young persons use the drug than in former times, and that the stringency of the abkaree rules has a deterrent effect on sales.

Lukimpore.—Captain Gregory stated the conclusion he had arrived at in his letter No. 1006, dated 5th of March last, which I forwarded to the Board on the 12th idem with memorandum No. 557B, and he says he is unable to offer any further explanation on the subject, nor have I myself a word to add to what I stated respecting it in my letter No. 18, dated 29th January last.

District officers are unanimous in expressing their convictions, that there is no cause either to suspect that illicit cultivation is carried on, or that the law is evaded in any other way, opinions that I share with them most fully in holding, and I would again remind the Board that it is impossible at one and the same time to discourage immoderate indulgence in opium eating, and keep up sales to a maximum figure, and the Board will only meet with disappointment if it is not prepared to accept the inevitable result of its own and Government action taken in deference to public opinion and in conformity with the advice of the local authorities.

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APPENDIX A.

Abstract statement of the reasons for increase or decrease in the revenue in the Excise Department from the following articles.

District.	Increase.	Decrease.
	Country Spirits.	
Purnea	Effectual supervision.	
Sylhet	Preference for country spirits.	
Pubna	Improved modes of administration and careful supervision.	
Rajmehal	Improved condition of the people since the famine, and efficient supervision.	
Nuddea	Prosperity of the people.	
24-Pergunnahs ...		
Rajshahye		
Mymensingh	Better working of the sudder distillery system.	
Cachar	Competition among the distillers.	
Luckimpore	Opening of a private distillery in April 1868.	
Dinagepore	Suppression of illicit distillation.	
Malda	Ditto, and cheapness of materials from which the spirits are manufactured.	
Backergunge ...	Less consumption of rum.	
Hooghly	Increased efficiency of the department generally.	
Midnapore	Gradual improvement of the distillery system, suppression of illicit distillation, and prosperity of the people.	
Seebsaugor ...	Settlement of liquor shops at higher rates.	
Burdwan	Opening of two new distilleries and increased rate of duty at Raneegunge.	
Calcutta	High price of rum.	
Godda	Average low, because of the famine and introduction of the sudder distillery system.	
Bancoora		
Bhaugulpore ...		
Moorshedabad ...	.....	Introduction of the sudder distillery system.
Hazareebaugh ...		
Gya	.....	Poverty of the people this year.
	Rum.	
Dacca	Increased demand and exhibition of license fees for the sale of country spirits and rum under the latter head only.	
Backergunge ...	.....	Larger sale of country spirits.
Sylhet		
Hooghly	.....	Reduction in the rate of license fee for small shops, and exhibition of the amounts realized on account of license fees under the separate heads of country spirits and rum, instead of the latter head only.
Midnapore	.....	Abolition of the practice under which the license fees for the sale of both country spirits and rum used to be credited under the head of rum only.
Burdwan	.....	In consequence of the exhibition of the amounts realized from license fees under the heads of country spirits and rum, instead of the latter head only.
Calcutta	.....	High price of the article, closure of shops, and importation of foreign low proof brandy.
	Imported Wines.	
Hooghly	Growing inclination of the people for these liquors.	
Mymensingh		
24-Pergunnahs ...	Improved condition of the people.	
	Tari.	
Monghyr	High price of country spirits in 1869-70.	
Tirhoot	Opening of several new shops and letting them out to the highest bidders.	
Calcutta	.....	Closure of some shops by the Magistrate's order.
	Pachwai.	
Doomka	Settlement of shops at higher rates.	
Moorshedabad ...	Ditto, and increase in the number of licenses.	
Maunbhoom	Continued prosperity of the people.	
Sylhet	.....	Exemption of home-brewed pachwai from taxation.

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District.	Increase.	Decrease.
	Mudut.	
Pubna	.....	Stoppage of the practice under which opium licensees took out licenses for mudut.
Purnea	.....	Decrease in the number of licenses, and in the rate of fee.
	Ganja.	
Mymensingh... ...	Reduced price of ganja this year.	
Doomka	Increase of population.	
Purnea	Close supervision.	
Malda	Ditto, and prosperity of the people.	
Tirhoot	Larger exportation to Nepal, and less consumption of country spirits.	
Monghyr	High price of country spirits.	
Dacca	Increased consumption in consequence of the prosperous condition of the people.	
Pubna	Same reason as under country spirits.	
Rajshahye	.....	Non exportation to the North-Western Provinces during 1869-70.
Calcutta ... ... } Hooghly ... ... }	.....	High price of the drug.
Bullooa	.....	Transfer of the Chandia division to Backergunge.
	Opium.	
Balasore	Effectual supervision of the police, and increase in opium eating.	
Monghyr ... ... } Calcutta ... ... } Dinagepore ... ... }	Suppression of smuggling.	
Sylhet	Breaking up of the monopoly system.	
Rajshahye	Preference for this article to other drugs.	
Hooghly	Same reason as under country spirits.	
Midnapore	Gradual improvement in the condition of the people since 1866-67.	
Chittagong	Exportation of opium to Arracan.	
Purnea	Close supervision.	
24-Pergunnahs ... } Bogra ... ... } Moorshedabad ... } Rungpore ... ... }	Improved condition of the people.	
Backergunge ...	.....	Cyclones, cholera and fever, which prevailed in Dukhin Shabazpore.
Dacca	.....	Smaller sales to Chinese and Mughs, who annually visit Naraingunge.
Bhaugulpore ...	.....	Suppression of illicit transaction, and because the selling price has been raised from January 1869.
Luckimpore	.....	Owing to— 1*st.*—Many young people who formerly consumed opium having given up the practice. 2*nd.*—Increase in the rate of land revenue. 3*rd.*—Ravages of rinderpest during past year. 4*th.*—Enormous decrease in the amount of money spent in tea gardens.
Seebsaugor	.....	*Vide* Commissioner's No. 117T, dated 15th June 1870, annexed to the report.

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(RESOLUTION.)

REVENUE DEPARTMENT.

Abkaree.

Fort William, the 15*th May* 1871.

READ a letter No. 96B dated the 22nd February, from the officiating Secretary to the Board of Revenue, Lower Provinces, submitting the Board's report on the administration of the Excise department for the year 1869-70.

2. SECTION II.—(*Paras.* 3 *to* 8.)—The Lieutenant-Governor observes that the gross receipts of the Excise department, exclusive of the cost of opium, during the year under review, compared with similar receipts during the preceding year, have declined to the extent of Rs. 1,88,730. Besides the falling revenue, the percentage of charges has slightly risen from 6·5 in 1868-69 to 6·7 in 1869-70, due not to increased charges of collection, but to the diminished receipts of the year on which the percentage has been calculated. Though the comparison with the previous year is thus unfavorable, the Board represent that the gross revenue of 1869-70 exceeds the average of the preceding five years by Rs. 2,70,052—a result which is attributable to the very large increase of revenue from (*a*) country spirits, (*b*) imported wines, (*c*) tari, (*d*) pachwai, (*e*) ganja, and (*f*) opium. On the other hand, there is a marked decline, extending to Rs. 1,30,608, in the revenue from rum.

	1869-70. Rs.	*Five years preceding.* Rs.
(*a.*)	15,95,338	14,02,391
(*b.*)	63,864	56,368
(*c.*)	5,35,902	5,04,892
(*d.*)	1,32,390	1,13,131
(*e.*)	9,98,129	9,39,086
(*f.*)	20,29,007	19,39,412

3. It appears from other reports that it is the practice of the Board to make a comparison of the receipts of the Excise department for the year under review with the average receipts of the five previous years. The remarks which the Board have made in the 5th paragraph of their present report are identical in terms with the 4th paragraph of their report for 1868-69, and they seem to show in both instances that, as the five preceding years were to some extent periods of special distress and scarcity which would materially affect the excise revenue, the results of their comparison with a year which was free from such calamities are not of very great value. The fact, however, is established, that taking the revenues from particular articles in the two last years—(1868-69 and 1869-70)—the circumstances of which are not dissimilar, there is a marked falling off in the latter of receipts from country spirits to the extent of Rs. 70,566, from rum of Rs. 92,571, and from opium of Rs.65,110.

4. (*Para.* 10.)—From table 1A it appears that out of a total demand of excise revenue for 1869-70, amounting to Rs. 69,12,724, the collections were Rs. 68,96,675, leaving a net balance of only Rs. 14,681, of which not less than Rs. 13,860 are due on account of a single article of revenue in the Patna division. A similar defect as regards this solitary division was noticed in last year's report, but the Board explain that the orders issued by them at the end of 1869, for the correction of the irregularity under which the arrears accumulated, were too late to secure any results in the year under review. The Lieutenant-Governor understands that as security for the punctual payment of the revenue a cash deposit equal to one month's tax is taken from each vendor, and that with ordinary attention to the collection of the tax arrears would be impossible. In all other divisions, it is evident no difficulty or delay is experienced, and no excuse is admissible for the officers of the Excise department under the Commissioner of Patna.

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5. SECTION III.—(*Paras.* 11 *to* 19.)—These paragraphs deal generally with the revenue derived from country spirits. The subject has, during the last year, been specially under the consideration of the Government in the report of the Board of Revenue on the administration of the central distillery system, the abolition of which was generally recommended by the Board. It did not seem to the Lieutenant-Governor that the grounds on which a return to the out-still system was advocated in the Board's letter could be satisfactorily established by the financial results of the sudder distillery arrangements during the time they had been in operation, and the subject is still under consideration in connection with a call which has been made upon the Board for details of excise revenue in earlier years. In the report now before Government, it would appear that, while in many districts there has been increased revenue from country spirits, amounting in the aggregate to Rs. 63,251, there is a decrease in others to the extent of Rs. 1,33,817, showing a net result of decline amounting to Rs. 70,566. The increased revenue shown in this branch of the excise revenue in districts where increase is noticeable, are ascribed generally to the prosperous condition of the people, and to improved administration and careful supervision of central distilleries. The decrease in other districts is attributed generally to dearness of provisions from the scarcity, and to the comparative high price of mowah, which affects the sale of spirit. Special causes are in some instances indicated; such as, establishment of shops for the sale of imported wines; diminution of employment on lines of railway; prevalence of epidemic fever in Burdwan and Hooghly, and to the greater consumption of other articles of excise. Generally, the Lieutenant-Governor observes that diminished consumption under this head is found in the districts of the Patna, Bhaugulpore, and Chota Nagpore divisions, in which the mowah tree prevails; though even as regard this the fact is noticeable, that in Chumparun, which is one of the districts of the Patna commissionership, the greater consumption and consequent increase of receipts are attributed by the Collector to the cheapness of the mowah,—a circumstance which, in the absence of explanation, is not reconcilable with what has been stated as a reason for diminished consumption and decline of revenue in the neighbouring districts of Gya, Patna, Sarun, Shahabad, and Tirhoot. The Lieutenant-Governor very strongly inclines to the opinion that, excepting special causes, such as decreased population from cessation of public works of magnitude and fatal epidemics such as prevailed in particular districts, the real cause for such different results will be found in the measure of supervision and control which district officers bring to bear upon the working of the department. He is the more convinced on this point from the statements which appear in the present report and have been before considered, that the efficient working of the distillery system depends to a large degree upon the watchfulness exercised by collectors over the officers in charge of distilleries, and upon the vigilance of the police in checking illicit distillation. It might appropriately have been noticed in the body of the report in what districts the diminution of revenue from country spirits was specially established. No details are, however, given of the large decrease of Rs. 1,33,817 shown in paragraph 11. The Lieutenant-Governor would wish to have a statement on this point, and he also desires to be informed of the cause to which the high price of mowah is to be attributed.

6. In the districts marginally noted, the rate of duty on country spirits has been raised from Rs. 1-8 to 2 per gallon and from Re. 1 to 1-8 per gallon at the Gurbetta distillery in Midnapore, and a proposal for raising the duty in the several districts of the Patna division is said to be under consideration. The Board have also under consideration a proposition for fixing, as in the Purneah district, the distillery fee in all districts at two annas per gallon. The report is silent as to the reasons which have

Bhaugulpore.	Pubna.
Bogra.	Rajshahye.
Dinagepore.	Rungpore.
Malda.	Raneegunge in Burdwan.

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led to the consideration of these changes, and the Lieutenant-Governor would be glad to be satisfied that the necessity for such enhancement of duty and of distillery charges is well established. In the Bhaugulpore and Patna divisions, the falling off in the revenue would lead apparently to a contrary conclusion.

7. SECTION IV.—(*Paras.* 21, 23, 25, and 26.)—The loss of revenue from rum is set down at Rs. 92,577, of which Rs. 85,794 belong to Calcutta. The decrease is ascribed partly to greater vigilance on the part of the police over after-hour sales, which the Lieutenant-Governor hopes may be the case, but chiefly to large importations and cheap sale of inferior brandy—a fact confirmed by the returns of the Custom House. It is noticed that the demand for imported foreign wines is increasing in some districts of these provinces, as instanced in the returns from Hooghly, Burdwan, Mymensing, and 24-Pergunnahs.

8. SECTION VIII.—(*Paras.* 35 to 42.)—The consumption of ganja, during the year under report, has been greater to the extent of 227 maunds showing the increased revenue of Rs. 30,118—a result which is believed by the Board to be attributable "to the comparatively unsuccessful competition of country spirits." The Lieutenant-Governor understands the Board to intimate by this that the consumption of ganja is supplanting the use of country spirits—a result which, if at all supported by facts, would be very much to be deprecated, and, if possible, remedied by an increase in the duty on the article. The Lieutenant-Governor is constrained to notice the very brief remarks bearing on this important article of excise, the produce of which is almost exclusively confined to one district in these provinces. He would desire fuller information on the subject as regards the quantity of land under cultivation with ganja in the Rajshahye district, the outturn of the harvest during the season which the report embraces, and the general results of the ganja management during the year. Beyond the petty attempts at smuggling from the Madras Presidency to Chittagong, no mention occurs of similar attempts in these provinces; though in the previous years' report questions connected with the use of contraband ganja in districts adjoining the producing tract appear to have come under the consideration of the Board.

9. SECTION IX.—(*Paras.* 43 *to* 52.)—There has been a falling off generally in the consumption of opium in the districts of the Lower Provinces to the extent of maunds 113, and a consequent loss of Rs. 65,110 in the gross revenue. In the districts mentioned in the margin, the decrease is attributed to special causes, as explained in paragraphs 46 to 49. In the Patna division, which has an exceptional position as comprising the opium-producing districts in these provinces, there has been during the year an advance in the revenue from Rs. 2,750 to Rs. 4,496. There is no reference to the question of smuggling in the Behar districts, but the Lieutenant-Governor would be glad to know whether the complaints which prevailed of the illicit practices of the opium cultivators still exist, and whether resort has been necessary to the measures contemplated by the Board of refusing licenses to grow opium in villages where smuggling was notorious. It is noticed that in the Chota Nagpore division, to which opium cultivation has recently been extended, the subject is receiving the attention of the Commissioner. The special report called for from the Commissioner of the Burdwan division regarding the case of smuggling in connection with the French settlement of Chandernagore should, when received, be submitted for the information of Government.

Bullooah.	Cachar.
Singbhoom.	Dacca.
Backergunge.	Furreedpore.
Jessore.	Hooghly.

10. In Assam the consumption of the drug has diminished by maunds 138, entailing a loss of revenue to the extent of Rs. 1,22,297. The causes assigned by the district officers for this falling off, are mainly the gradual discarding of the drug for other spirits; enhanced rates of assessment; less extensive operations in tea gardens; curtailment of public works; and the stringency of the Abkaree rules, which have a deterrent effect on sales. Apparently there are satisfactory grounds for these conclusions, and the Lieutenant-Governor is glad

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to notice the assurance given by the local officers, and concurred in by the Commissioner of the province, that there is "no cause either to suspect that illicit cultivation is carried on, or that the law is evaded in any other way." Considering the evil effects, physically and morally, which the uncontrolled indulgence in the drug was only a few years ago producing among the Assamese, it is a subject of congratulation that circumstances are now so much changed for the better, even though it be at a sacrifice of the Government revenue.

11. The question of the smuggling of opium from Chittagong into Arracan, as noticed in paragraph 52, has been separately dealt with. The Government of India, in replying to the communication made by the Chief Commissioner of British Burmah on the subject stated—"All that need be done at present in order "to prevent the smuggling, is to remove the restriction on the quantity of "opium which the farmer is allowed to purchase. But if this is done, it will "be necessary at the same time to raise the Arracan treasury price (Rs. 20) to "Rs. 22, which is the Chittagong price, in order to prevent the Arracan opium "farmer from smuggling into Chittagong opium bought in Arracan." These arrangements have since been carried out.

12. SECTION X.—(*Paras.* 54 *to* 62.)—The Lieutenant-Governor is glad to learn the generally favorable opinion which revenue officers express of the efficiency of the police and excise officers in preventive duties. The subject is of importance, as admittedly upon the vigilance of the police, the suppression of illicit out-stills and the success of the central distillery system are mainly dependant. Excise prosecutions have, however, another aspect from the general opinion among the people of the country, and especially in wild tracts, of the venial nature of offences against the excise laws. The facility of making such charges, and the power which is given under the system to subordinates in the Police and Excise departments, demand the strictest control and supervision. In Dinagepore the want of discretion in unnecessary arrests required notice at the hands of the local officers. The failure of the scheme adopted in the Presidency, Bhaugulpore, Orissa and Dacca divisions, at the instance of the Inspector-General of Police, of having police and excise officers to work in concert for the detection and suppression of illicit dealings in excisable articles, is to be regretted. The result is not improbably due to the fact, that in the case of sudder distilleries the source of illicit practices is in the distilleries themselves, where, with the connivance of the excise officers in charge, a door is opened to any amount of smuggling, both as regards the quantity and quality of the liquor which passes into consumption. The only prospect of improvement is in the employment of a better or a more honest subordinate agency at a distance from head-quarters. To some extent a healthy check is exercised by frequent inspections, and upon this point the Lieutenant-Governor notices with pleasure that the work of visiting the distilleries has, during the year under report, been satisfactorily performed.

13. SECTION XI.—(*Paras.* 63 *and* 64.)—The Lieutenant-Governor is gratified to observe that favorable mention is made of the following officers:—

Collectors and Deputy Commissioners.

Mr. J. P. Grant.	Mr. C. T. Metcalfe.
„ H. J. Reynolds.	„ S. C. Bayley.
„ J. D. Ward.	„ C. B. Garrett.
„ D. J. McNeile.	„ A. LeClay.
„ W. Ward.	„ W. R. Larminie.
„ V. T. Taylor.	„ E. J. Barton.
„ J. B. Worgan.	„ J. Tweedie.
Col. H. M. Boddam.	

Assistant Collectors.

Mr. G. Toynbee.	Mr. J. G. S. Hodgkinson.
„ H. L. Johnson.	„ C. F. Magrath.
„ J. H. Newberry.	

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Uncovenanted Officers.

Mr. J. Mackenzie.
„ F. H. Elphinstone.
„ L. Roberts.
„ C. E. Bailey.
„ W. Sarson.
„ A. W. Cochran.
„ W. R. Pogson.
„ A. C. Wright.
„ M Little.
„ W. M. Smith.
Baboo Gopaul Chunder Doss.
„ Tariney Persaud Roy.
„ Lukhy Kant Roy.
Baboo Ram Churn Bose.
„ Dwarka Nath Sen.
„ Kali Prosono Chowdry.
„ Uma Churn Banerjee.
„ Kanti Chunder Chatterjee.
„ Gunganund Mookerjee.
„ Bemolanund Mookerjee.
„ Ramsunker Sen.
„ Tarruck Nath Mullick.
„ Doorga Doss Chowdhry.
„ Madhub Chunder Moitra.
„ Hurree Churn Ghose.
„ Mothoora Nath Banerjee (since dead.)

14. His Honor desires that the acknowledgments of Government may be conveyed to the members of the Board, as well as to the Commissioners* of the Dacca and Chota Nagpore divisions, for the able manner in which they have administered the Excise department during the year.

* Mr. F. B. Simson, Colonel E. T. Dalton.

By order of the Lieutenant-Governor of Bengal,

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal in the Revenue Department.

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